

Index

ABANDONMENT AND ESCHEAT

- Generally, § 32:1 to 32:9
- Constitutional constraints, § 41:5
- Definition, § 32:2
- Disappeared persons and their estates, § 10:5
- Elements of abandonment, § 32:3
- Incorporeal hereditament as subject to abandonment, § 32:5
- Intestate succession, § 3:32
- Marketable record title, § 32:7
- Michigan Escheats Code
 - generally, § 32:6
 - repeal of, § 32:6A
- Missing devisee or heir, § 32:10
- Property subject to abandonment, § 32:4, 32:5
- Questions of fact for jury, § 32:9
- Statutes of limitation, § 32:8
- Statutory abandonment, § 32:6
- Uniform Unclaimed Property Act, § 32:6, 32:6A

ABANDONMENT OR DESERTION

- Claims against estate, loss of rights of surviving spouse who abandoned or deserted decedent, § 2:9
- Husband and wife, forfeiture of spousal rights, § 1:80

ABATEMENT OF TESTAMENTARY GIFTS

- Wills' constructional rules, § 6:248

ABILITY

- Testamentary capacity, measure of, § 6:34, 6:35

ABSENCE OR PRESENCE

Disappeared Persons and Their Estates (this index)

- Loss of right of election for willful absence, § 4:11A
- Statutes of limitation, absence from state, § 48:58, 48:105

ACCELERATED DEATH BENEFITS

- Life insurance contracts, § 28:23.1

ACCELERATION OF ESTATE

- Election by spouse against will, § 4:14

ACCEPTANCES

- Anatomical gifts, § 45:36
- Conservators, acceptance of office, § 24:7
- Digital currencies, § 27C:42, 27C:43
- Guardians, acceptance of office, § 24:6
- Inter vivos gifts, § 22:5
- Private express trusts, acceptance by beneficiary, § 20:3
- Probate and administration of decedent's estates, acceptance of office by executors and administrators, § 8:11
- Right to die, medical records, § 49:5
- Trustees, acceptance of office, § 21:5

ACCIDENTS

- Disappeared persons and their estates, § 10:5

ACCOUNTANTS

- Privileged communications, § 43:38
- Statutes of limitation, § 48:50

ACCOUNTANTS—Cont'd

Wills, accountant-client privilege,
§ 6:159 to 6:162

ACCOUNTS AND ACCOUNTING

Accounting methods, cash and
accrual, § 31A:1

Bank Accounts (this index)

Conservators. **Guardians and
Conservators** (this index)

Guardians and Conservators (this
index)

Individual Retirement Accounts
(this index)

**Probate and Administration of
Decedent's Estate** (this index)

Settlement of informal probate with
accounting, § 9:8

Trustees (this index)

Wills, interpretation of accounting by
fiduciary, § 6:232

ACCRETIONS ON DEVICES

Wills, constructional rules as to dis-
tribution of estate, § 6:247

ACCUMULATIONS AND

ACCUMULATION TRUSTS

Generally, § 15:4 to 15:6, 19:26

Charitable trusts, unreasonable
accumulations, § 19:34

Defined, § 15:4

Income Tax (this index)

Invalid provision for accumulation,
effect, § 15:6

Limitations on accumulations, § 15:5

Rule against perpetuities, § 34:19

Throwback Rule

generally, § 12:10

Income Tax (this index)

Unreasonable accumulations,
charitable trusts, § 19:34

**ACKNOWLEDGMENT OF
PARENTAGE ACT**

Children's Inheritance Protection,
§ 5:8

ACKNOWLEDGMENTS

Conveyances (this index)

Wills (this index)

ACTIONS

Costs of Actions (this index)

Defenses (this index)

Evidence (this index)

Judgments (this index)

Jurisdiction (this index)

Limitation of actions. **Statutes of
Limitation** (this index)

Private Express Trusts (this index)

Statutes of Limitation (this index)

Survival of Actions (this index)

Trustees, actions on bonds, § 21:32,
21:59

Wills (this index)

Wrongful Death (this index)

“ACTUAL CREDITOR” CLAUSE

Bankruptcy, § 42:57

ADDICTION AND ADDICTS

Generally, § 23:32 to 23:59

Beneficiaries, addicted, § 23:44

Concerns with addicts, § 23:33

Family therapy, § 23:49, 23:57

Fiduciaries, addicted, § 23:43

Forms

generally, § 23:51 to 23:59

appointment of Trust Advisory
Committee, § 23:53

beneficiaries, applicability to,
§ 23:56

family therapy, § 23:57

fiduciaries, liability of, § 23:58

privacy release, § 23:59

trustee, applicability to, § 23:55

trust protector, § 23:54

Identifying addictive behavior,
§ 23:34

Modification of estate plan

existing estate plan, § 23:35

probate interaction, § 23:36

INDEX

ADDICTION AND ADDICTS

—Cont'd

Tax consequences of planning for addiction

generally, § 23:45

benefits provided for another person's therapy, § 23:47

deductions for distributions, § 23:46

distributions, § 23:46, 23:49

family therapy, distributions for, § 23:49

restrictions on beneficial interest, § 23:48

Treatment and testing

generally, § 23:37 to 23:42

continuous drug testing, § 23:39

family counseling, § 23:42

patient privacy, § 23:41

preliminary drug testing, § 23:38

rehabilitation and treatment, § 23:40

substance abuse treatment, § 23:37

ADDITIONAL BONDS

Probate and administration of decedent's estates, § 8:25

Trustees, § 21:24

ADEMPTION

Wills (this index)

ADMINISTRATION AND ADMINISTRATION EXPENSES

Generally, § 2:4

Charitable gifts, § 6:209

Charitable trusts, § 19:48, 19:49

Crowdfunding, questions for IRS, § 27C:35

Decedent's estate. **Probate and Administration of Decedent's Estate** (this index)

Probate and Administration of Decedent's Estate (this index)

ADMINISTRATION AND

ADMINISTRATION

EXPENSES—Cont'd

Wills. **Probate and Administration of Decedent's Estate** (this index)

ADMINISTRATIVE ALLOWANCE FOR SPOUSE AND MINOR CHILDREN

Generally, § 2:8

ADMINISTRATORS

Executors and Administrators (this index)

ADMISSION OF WILL TO PROBATE

Generally, § 6:110 to 6:124

ADMISSIONS AND DECLARATIONS

Wills (this index)

ADOPTION AND ADOPTED CHILDREN

Adoption after parent's will made, § 5:7

Conflict of Laws (this index)

Divorce as affecting parental duties, § 1:20

Intestate Succession (this index)

Intrinsic rights and disabilities, § 1:19

Rights and duties based on adopted status, § 1:19 to 1:21

Wills (this index)

ADVANCEMENT OF EDUCATION

Charitable trusts, § 19:36

ADVANCEMENTS

Administrative family allowances after one-year priority period, § 2:8

Intestate succession altered, § 3:46

ADVANCEMENTS—Cont'd

Protection of children's inheritance
by deduction of advancements,
§ 5:10

Statutes of limitation, future advance-
ments clauses, § 48:73

Wills (this index)

ADVISORY TEAM

Family business succession,
assembling team and identifying
goals, § 27B:19

AFFIDAVITS

Property transfer affidavit,
§ Appendix 66

AFFIRMATION

Minor's right to affirm agreement
made during infancy, § 1:9C

AFTER-BORN CHILDREN

Pretermitted heir statutes, § 5:6

Wills (this index)

AGE

Children and Minors (this index)

Wills, interpretation of age of matu-
rity, § 6:198

AGENTS AND AGENCY

Attorneys (this index)

Guardians and conservators, powers
to employ agents, § 24:74,
24:87

Power of Attorney (this index)

**Probate and Administration of
Decedent's Estate** (this index)

Trustees (this index)

Trusts, distinguished, § 11:22

AGE OF CONSENT

Natural child's rights and disabilities,
§ 1:9B

AGREEMENTS

Contracts and Agreements (this
index)

AGRICULTURE

Right to Farm Act, § 27A:16B

Wills, interpretation of disposition by,
§ 6:211

**AID TO GOVERNMENTAL
PURPOSES**

Charitable trusts, § 19:35

ALCOHOLIC BEVERAGES

Minor's right to consume, § 1:9A

ALCOHOLISM

Testamentary capacity, § 6:40

ALIENATION OF PROPERTY

Future interests, legal incidents of,
§ 34:9

Restraints on Alienation (this index)

ALIENS AND CITIZENS

Equal protection clause, § 41:3

Gift tax, § 22:9

Intestate Succession (this index)

Marital Deduction (this index)

ALIMONY

Generally, § 46:16 to 46:18

Accrual of payment, § 48:109

Assignability, alimony claims pay-
able as not assignable, § 27A:23

Claims against estate, § 42:9

Payment accrual, § 48:109

Probate and administration of
decedent's estates, alimony and
agreements to support or
provide for spouse, § 8:108

Taxation, § 46:17

Trusts, § 46:18

ALLOWANCES

Administration allowances for spouse
and minor children, § 2:6 to 2:8

Antenuptial agreement's effect, § 4:6

Estates and Protected Individuals
Code, exempt property and
allowances, § Appendix A

Exempt property allowance, § 2:6

INDEX

ALLOWANCES—Cont'd

- Homestead allowance, § 2:7
- Minor children's inheritance protection, § 5:2
- Probate and administration of decedent's estates, allowance of possession to devisees, § 8:84
- Spouse. **Protection of Inheritance** (this index)

ALTERATIONS AND MODIFICATIONS

- Addiction and Addicts** (this index)
- Circumstances, change in, § 6:100A
- Intestate succession, alteration in normal course of, generally, § 3:42 to 3:47
- Names, change of, § 1:9, 1:21
- Private express trusts, modification of controls on trustee's action by trust instrument, § 20:20
- Statutes of Limitation** (this index)
- Trusts** (this index)
- Unauthorized practice of law, potential changes in, § 43:36
- Wills** (this index)

ALTERNATIVE DISPUTE RESOLUTION

- Gift tax, annual exclusion, § 22:45

ALTERNATIVES

- Divorce and separation, alternative lifestyles, § 46:11
- Probate and Administration of Decedent's Estate** (this index)
- Trustees' bonds, § 21:31
- Wills, § 6:3 to 6:5

AMENDMENTS

- Alterations and Modifications** (this index)

AMERICAN INDIANS

- Native American Tax Issues** (this index)

ANALGESICS

- Testamentary capacity, effect on, § 6:47

ANATOMICAL GIFTS

- Generally, § 45:23 et seq.
- Acceptance and examination by donee, § 45:36
- Burial, § 45:39
- Conflict of laws, § 45:40
- Delivery, § 45:27, 45:30
- Donor cards or other nontestamentary documents, § 45:29 to 45:31
- Examination by donee, § 45:36
- Qualified donees and permissible purposes, § 45:35
- Relatives, § 45:32 to 45:34
- Revocation of gift, § 45:28, 45:31
- Sale of body parts, § 45:41
- Third parties, § 45:32 to 45:34
- Time when death occurs, § 45:42
- Wills, § 45:25 to 45:28

ANCESTRAL PROPERTY

- Intestate succession, § 3:38

ANCILLARY ADMINISTRATION AND ADMINISTRATORS

- Probate and Administration of Decedent's Estate** (this index)

ANIMAL CARE TRUSTS

- Generally, § 19:46A

ANNUITIES

- Charitable gift annuity, § 22:91
- Charitable remainder trusts, annuity trust, § 22:83
- Commercial annuities
 - generally, § 28:20
 - income tax consequences, § 28:21
- Defined, § 28:15
- Divorce and separation, § 46:4
- Duration, § 28:17
- Election of beneficiary, § 28:19
- Employee benefit plans
 - qualified annuity plans, § 29:26

ANNUITIES—Cont'd

- Employee benefit plans—Cont'd
 - qualified joint and survivorship annuity (“QJSA”), § 29:17
 - qualified preretirement survivor annuity (“QPSA”) requirements, § 29:17
- Estate tax consequences
 - generally, § 28:33
 - combination life insurance and annuity, § 28:27
 - coordination of annuity contracts with family estate planning objectives, § 28:34
 - coordination of life insurance policies and annuity contracts with family estate planning objectives, § 28:34
 - gross estate, assets includable in, § 40B:9
- Form, § 28:16
- Gift tax, federal taxation of non-charitable gift, § 22:35, 22:36
- Payment provision, § 28:18
- Private annuities, § 28:22
- Will’s provisions, § 6:290

ANTENUPTIAL AGREEMENTS

- Generally, § 46:6 to 46:9
- Allowance of widow, effect on, § 4:6
- Breach, § 46:9
- Domestic Partnership Agreement** (this index)
- Malpractice of attorney, § 43:21.1
- Post-mortem validity, § 46:7.10
- Validity, § 46:7
- Waiver of marital rights, § 3:45
- Wife’s rights, generally, § 1:46

ANTI-HISTAMINES

- Testamentary capacity, effect on, § 6:47

ANTIQUES

- Unusual assets, § 27C:5, 27C:10

ANXIETY

- Testamentary capacity, therapeutic drugs as affecting, § 6:47

APPEAL AND REVIEW

- Appointment of personal representative, § 8:13
- Creditors’ rights, final judgments for purposes of appeal, § 42:67
- Probate and administration of decedent’s estates, review of attorney’s fees, § 8:104
- Probate Court, appeal from standards, § 38:18
- Reversal of probate court except on prudence question, § 38:71
- Statutes of limitation, tax appeals, § 48:35
- Trustee’s removal, § 21:14
- Wills** (this index)

APPOINTMENT

- Guardians and Conservators** (this index)
- Powers of Appointment** (this index)
- Probate and Administration of Decedent’s Estate** (this index)
- Trustees** (this index)

APPORTIONMENT

- Taxation** (this index)

APPRAISALS AND APPRAISERS

- Conservators, duties of, § 24:42
- Probate and Administration of Decedent’s Estate** (this index)
- Trustees, § 21:35, 21:36

APPRECIATED PROPERTY

- Charitable gifts, income tax consequences, generally, § 22:76
- Inter vivos gifts, practical considerations, § 22:8

APPROVAL

- Consent** (this index)

INDEX

ARBITRATION

Wills, conflict of laws, § 44:80

ARMED FORCES

Nuncupative wills of armed forces' members, § 6:89

ARTICLES OF INCORPORATION

Charities and other nonprofit organizations, § 47:5

ARTIFICIAL INSEMINATION

Child's status, § 1:29, 1:30

ARTISTS

Additional estate planning considerations, § 27C:18

ARTWORK

Unusual assets, § 27C:4, 27C:10, 27C:12

ASSAULT AND BATTERY

Statutes of limitation, § 48:51

ASSESSMENTS

Condominiums (this index)
Special Assessments (this index)

ASSET PROTECTION

ARRANGEMENTS

Creditors' rights, § 42:30A
Qualified dispositions, sample asset protection trust, § Appendix 17A

ASSETS OF ESTATE

Controlled substances. Forfeitures, below
Crowdfunds used to purchase, questions for IRS, § 27C:36
Forfeitures
generally, § 55:8
chop shops, § 55:15
collection of fines, § 55:16
constitutionality, § 55:10
controlled substances
generally, § 55:9
Federal law, § 55:12

ASSETS OF ESTATE—Cont'd

Forfeitures—Cont'd
controlled substances—Cont'd
Michigan, § 55:11
gambling, § 55:14
miscellaneous federal statutes, § 55:17
prostitution, § 55:13
public nuisances, § 55:13
Gross estate, assets includable in.
Estate Tax (this index)
Trustees (this index)
Unusual Assets (this index)

ASSIGNMENT FOR BENEFIT OF CREDITORS

Statutes of limitation, § 48:32

ASSIGNMENTS

Alimony claims payable as not assignable, § 27A:23
Assumption of liabilities, § 29A:29, 42:83
Bill of sale and general assignment, § 27A:30
Consideration, § 27A:25
Creditors' Rights (this index)
Delivery, § 27A:24
Dower, assignment of, § 4:26
General assignment and bill of sale, § 27A:30
Intangibles, assignment of
generally, § 27A:20
limitations, § 27A:22
types of rights which may be assigned, § 27A:21
Intent to make gift and not a sale, § 27A:25
Life Insurance (this index)
Life insurance trusts, assignment of group life policies, § 28A:10
Notice of assignment to obligor, § 27A:26
Obligor's position versus assignee's claims
defenses of obligor, § 27A:27

ASSIGNMENTS—Cont’d

Obligor’s position versus assignee’s claims—Cont’d
rights against obligor passing with assignment, § 27A:28

Payment to assignor after notice of assignment, § 27A:23

Probate and Administration of Decedent’s Estate (this index)

Requisites to valid assignment
consideration, § 27A:25
delivery, § 27A:24
intent to make gift and not a sale, § 27A:25
notice of assignment to obligor, § 27A:26
trust, transfers in, § 27A:23
writing, necessity of, § 27A:23
Surviving spouse’s right to elect against will, § 4:11
Trust, transfers in, § 27A:23
Writing, necessity of, § 27A:23

ASSISTED REPRODUCTION

Child of assisted reproductive technology and estate planning, § 53:20
Drafting considerations, § 53:22
Estate planning, generally, § 53:19 et seq.
Intestate succession, § 53:21

ASSUMPTION OF LIABILITIES

Assignments, § 29A:29, 42:83
Gift tax, assumption of tax liability by donee, valuation of net gifts, § 22:40

ASSUMPTION OF PROPERTY

Trustees, fiduciary duties when assuming property of trust or of estate, § 21:150

ATTACHMENT

Private express trusts, attachment of equitable interest in trust, § 20:31

ATTACHMENT—Cont’d

Trustees, lien for compensation not attachable, § 21:144

ATTESTATION AND SUBSCRIPTION

Wills (this index)

ATTORNEY-IN-FACT

Powers of Attorney (this index)

ATTORNEYS

Attorney’s Fees (this index)
Cloud computing, § 43:42
Competence, § 43:37
Conflicts of interest
generally, § 43:8 to 43:11
ethical rules, § 43:37
malpractice of attorney, § 43:22
non-traditional estate planning, § 53:2
Diligence, § 43:37
Disciplinary proceedings, § 43:14
Engagement of attorney, § 43:4
Estate planning practice, generally, § 43:1 to 43:48, 53:2
Ethics, generally, § 43:12 to 43:29, 53:3
Family business succession, conflicts with multiple clients, § 27B:18
Fiduciary duties, generally, § 21:80A, 43:15, 43:16
Legal theories of principal for action against any fiduciaries, § 21:80A
Malpractice of Attorney (this index)
Personal representative, required advice of counsel, § 48:30A
Power of Attorney (this index)
Power to employ counsel. **Trustees** (this index)
Privileged communications, § 43:37, 43:38
Probate and Administration of Decedent’s Estate (this index)

INDEX

ATTORNEYS—Cont'd

- Role and function of estate lawyer, generally, § 43:2
- Rules of professional conduct, generally, § 43:17, 43:18
- Safekeeping property, § 43:37
- Standard of care, § 43:17, 43:18
- Tax practice and the family estate planner, § 43:41
- Trustees** (this index)
- Unauthorized practice of law
 - generally, § 43:30 to 43:36
 - drafting dispositive instruments, § 43:33
 - forms, supplying of, § 43:34
 - potential changes in unauthorized practice, § 43:36
 - public policy, § 43:32
- Wills** (this index)

ATTORNEY'S FEES

- Administration expense, § 2:4
- Bankruptcy, § 42:62
- Contingent Fees** (this index)
- Divorce and separation, § 46:24
- Ethical rules, § 43:37
- Guardians and conservators, compensation and expenses, § 24:101
- Informal probate, § 9:21
- Innocent owner defense, § 55:33
- Probate and administration of decedent's estates, § 8:104

AUDITORS

- Guardians and conservators, powers as to employment of auditors, § 24:74

AUTHENTICATION

- Wills** (this index)

AUTOMOBILES

- Motor Vehicles** (this index)

AUTOPSIES

- Generally, § 45:4

AVOIDANCE POWERS

- Bankruptcy, § 42:54 to 42:62

BACKGROUND

- Digital currencies, § 27C:41

BAILMENT

- Trusts, distinguished, § 11:18

BANK ACCOUNTS

- Gramm-Leach Bliley Act, § 43:39
- Individual Retirement Accounts** (this index)
- Joint accounts. **Multiple Party Bank Accounts** (this index)
- Multiple Party Bank Accounts** (this index)
- Statutes of limitation, unauthorized signature on accounts, § 48:46

BANK ACCOUNT TRUSTS

- Generally, § 19:65, 26:13

BANKRUPTCY

- "Actual creditor" clause, § 42:57
- Attorneys' fees, § 42:62
- Avoidance powers, § 42:54 to 42:62
- Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:89
- Creditors' rights, generally, § 42:53 to 42:65
- Defenses, avoidance powers, § 42:55
- Exemptions from claims of creditors, § 42:63
- Fraudulent conveyances, § 42:58
- Liens, invalidating statutory liens, § 42:61
- Life insurance, § 28:41
- Preferences
 - generally, § 42:60
 - statutes of limitation, § 48:72
- Setoffs, § 42:59
- Statutes of Limitation** (this index)
- "Strong arm" clause, § 42:56

BANKRUPTCY—Cont'd

- Trustees
 - claims for breach of trust against insolvent or deceased trustee, § 21:80
 - statutes of limitation, § 48:44

BANKS AND BANKING

- Accounts. **Bank Accounts** (this index)
- Wills (this index)

BARRED CLAIMS OR ACTIONS

- Private Express Trusts** (this index)

BASTARDS

- Illegitimate Children** (this index)

BATTERY

- Statutes of limitation, § 48:51

BEHAVIORAL ADDICTION

- Addiction and Addicts** (this index)

BENEFICIARIES

- Addiction and addicts, § 23:44, 23:56
- Cohabiting couples wealth planning, § 43:46
- Disappeared person as beneficiary of estate, § 10:3
- Duty to be impartial, § 20:7(b), 20:14, 20:23, 21:70
- Grantor-beneficiaries, protection for, § 43:69.30, 43:69.70
- Life Insurance** (this index)
- Private Express Trusts** (this index)
- Simultaneous Death Act, § 6:253
- Single person wealth planning, § 43:46
- Testamentary Trusts** (this index)
- Wealth planning for single person and cohabitating couples, § 43:46
- Wills (this index)

BENEVOLENT USES

- Charitable trusts, § 19:42

BEQUESTS

- Wills (this index)

BIAS

- Non-traditional estate planning, § 53:1
- Wills, prejudices as to family members, § 6:43

BIGAMY

- Forfeiture of spousal rights under certain bigamous relationships, generally, § 1:73 to 1:80
- Intestate succession, § 3:41

BILL OF SALE

- Decedent's vehicles, joint ownership's proof, § 7:2
- General assignment and bill of sale, § 27A:30

BILLS AND NOTES

- Commercial Paper** (this index)

BLANK SPACES

- Wills, § 6:82

BLENDED TRUST

- Generally, § 19:5

BODY OF DECEDENT

- Remains of Decedent** (this index)

BONA FIDE PURCHASER

- Innocent owner defense, § 55:30
- Private express trusts, control on trustee's actions, § 20:17

BONDS, APPLICABLE TO BOTH TESTATE AND INTESTATE ESTATES

- Generally, § 6:264

BONDS AND OTHER SECURITIES

- Charities and other nonprofit organizations, securities laws, § 47:10
- Gift Tax** (this index)
- Gramm-Leach-Bliley Act, § 43:39

INDEX

BONDS AND OTHER SECURITIES

—Cont'd

Municipal Bonds (this index)

Restraints on transferring, **Restraints on Alienation** (this index)

Securities Transfers (this index)

Statutes of limitation, § **48:74 to 48:78**

Stock and Stockholders (this index)

Trustees, creditors' rights, § **42:46**

Trusts as possible securities, § **11:26**

United States Bonds (this index)

BONDS AND UNDERTAKINGS

Additional Bonds (this index)

Conservators, **Guardians and Conservators** (this index)

Correction of defective bonds. Defective bonds' corrections, *infra*

Death taxes collection, bond in event of distribution of property prior to apportionment of tax, § **6:280**

Defective bonds' corrections
guardians and conservators,
§ **24:27**

trustees bonds, § **21:22**

Executors and administrators

generally, § **6:264**

statutes of limitation, § **48:24**

Fees as administration expense, § **2:4**

Guardians and Conservators (this index)

Liability insurance, § **28B:3**

Probate and Administration of Decedent's Estate (this index)

Statute of limitations on actions on, § **48:96**

Trustees (this index)

BREACH OF FIDUCIARY DUTY

Probate and Administration of Decedent's Estates (this index)

BREACH OF TRUST

Private Express Trusts (this index)

Trustees (this index)

BREACH OF WARRANTIES

Statutes of limitation, § **48:47**

BROTHERS AND SISTERS

Intestate succession, survival of siblings, § **3:30**

BULK TRANSFERS

Fraudulent conveyances, § **42:29**

Statutes of limitation, § **48:33**

BURDEN OF PROOF

Presumptions and Burden of Proof (this index)

BURIAL

Generally, § **45:1 et seq.**

Anatomical gifts, § **45:39**

Expenses, **Funeral Expenses** (this index)

Priority of changes after administrative expenses, § **2:5**

Removal permits, § **45:5**

Wills (this index)

BURIAL GROUNDS

Cemeteries (this index)

BUSINESS

Continuation of Business (this index)

BUSINESS INTERESTS

Generally, § **31A:1 to 31A:31**

Close Corporations (this index)

Corporations (this index)

Employee stock ownership plans, effective exit strategy, § **29:25.50**

Limited Liability Companies (this index)

Partnership, **Partners and Partnerships** (this index)

Professional corporations, trust as shareholder, § **31A:25**

Professional limited liability companies, "learned professions," § **31A:29**

BUSINESS INTERESTS—Cont'd

- Proprietorship, sole. **Sole Proprietorships** (this index)
- Sole Proprietorships** (this index)
- Succession, planning for, § 31A:31

BUSINESS TAXES

- Native American tax issues, § 53:30

BUSINESS USES OF INSURANCE

- Generally, § 31C:1 to 31C:9
- Buy-sell agreements
 - estate tax ramifications of agreements funded with insurance, § 31C:3
 - methods of fixing value in agreements, § 31C:2
- Close corporation, § 31C:6
- Estate tax ramifications of buy-sell agreements funded with insurance, § 31C:3
- Exchange of policies, § 31C:7
- Introduction, § 31C:1
- Key man insurance, § 31C:8
- Limited liability companies or partnerships, substitution of for insurance trusts second to die policies, § 31C:9
- Partnerships
 - generally, § 31C:5
 - substitution of partnership for insurance trusts second to die policies, § 31C:9
- Sole proprietor, § 31C:4
- Substitution of limited liability companies or partnerships for insurance trusts second to die policies, § 31C:9
- Surrender or exchange of policies, § 31C:7
- Value in buy-sell agreements, methods of fixing value in, § 31C:2

BUY-SELL AGREEMENTS

- Business uses of insurance
- estate tax ramifications of agree-

BUY-SELL AGREEMENTS—Cont'd

- Business uses of insurance—Cont'd
 - ments funded with insurance, § 31C:3
 - methods of fixing value in agreements, § 31C:2
- Close corporations, death of business owner, problems connected with, § 31A:21
- Homosexuals, estate planning for, § 53:5
- Sole proprietorships, death of owner, problems arising upon, § 31A:4
- Valuation of property under chapter 14 of Internal Revenue Code, § 40D:5

BYLAWS

- Charities and other nonprofit organizations, § 47:5

BY-PASS TRUSTS

- Testamentary trusts, settlor's nonmarital share for settlor's children with backup gift for surviving spouse, § 12:4

CANCELLATIONS

- Terminations** (this index)

CAPACITY OR INCAPACITY

- Generally, § 23:1
- Children and Minors** (this index)
- Cohabiting couples wealth planning, § 43:47
- Conservators. **Guardians and Conservators** (this index)
- Durable power of attorney, § 23:27, 53:6
- Gays, estate planning, § 53:6
- Guardians and Conservators** (this index)
- Homosexuals, estate planning, § 53:6
- Insanity** (this index)
- Lesbians, estate planning, § 53:6
- Mentally Incapacitated Persons** (this index)

INDEX

CAPACITY OR INCAPACITY

—Cont'd

Private express trusts, settlor to have capacity to create trust, § 13:22, 13:23

Single person wealth planning, § 43:47

Testator. **Wills** (this index)

Trustees (this index)

Wealth planning for single person and cohabitating couples, § 43:47

Wills (this index)

CAPITAL GAINS AND LOSSES

Charitable gifts, income tax consequences

capital gain property, § 22:78

ordinary income or short term capital gain property, § 22:77

Decedent's assets, sale of, § 4:36

Digital currencies, reporting, § 27C:48

Michigan income tax of estates and trusts, § 39:13

Unusual assets, § 27C:14

CARE AND MAINTENANCE

Cemeteries (this index)

Probate and administration of decedent's estates, powers of personal representatives for care of the estate, § 8:71

Support and Maintenance (this index)

Trustees (this index)

CASH

Money (this index)

CASH SURRENDER VALUE

Life Insurance (this index)

CAUSA MORTIS GIFTS

Election against will, taxation of transfers within two years of death, § 4:12

CAUSA MORTIS GIFTS—Cont'd

Gift tax, § 22:10, 22:14

Inter vivos gifts, § 22:3

CEMETERIES

Burial (this index)

Care and maintenance of decedent's grave, generally, § 45:43 to 45:46

Charitable trusts for care, maintenance or improvement burial grounds and cemeteries, § 19:40

monuments, § 19:41

Executors, testamentary directions to, § 45:33

Exemption of cemetery property from creditor process, § 45:46

Funeral expenses, § 45:52

Trustees, testamentary directions to, § 45:44

CERTIFICATES AND CERTIFICATION

Wills, conflict of laws, § 44:19, 44:20

CHANGE

Alterations and Modifications (this index)

CHANGE OF CIRCUMSTANCES

Generally, § 6:100A

CHAPTER 14

Estate freezing trusts, § 12:11

CHARGES

Expenses and Expenditures (this index)

CHARGING ORDERS

Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:84 to 42:91

CHARITABLE GIFTS

- Administration, § 6:209, 22:70
- Characteristics of charitable trusts, § 22:68
- Charitable remainder annuity trust, five percent probability test, § 22:83
- Charitable remainder unitrust, required payment of unitrust amount, § 22:84
- Conservation easement, estate tax exclusion with respect to, § 22:90
- Construction, § 22:69
- Crowdfunding charity-based model, § 27C:31
- Cy pres doctrine, § 22:69
- Defined, § 22:65
- Employee benefit plans, tax free distributions from IRA, § 29:28.7
- Enforcement, § 22:67
- Federal taxation
 - generally, § 22:71
 - Annuities** (this index)
 - behavioral excise taxes, § 22:73
 - charitable gift annuity, § 22:91
 - charitable income (lead) trusts, § 22:86
 - charitable remainder trusts
 - generally, § 22:82
 - annuity trust, § 22:83
 - dispositions of interest, § 22:82
 - charitable remainder unitrust, generally, § 22:84
 - conservation purposes, real property granted to qualified charity for, § 22:90
 - gift tax, transfer to qualified charitable recipient as tax free, § 22:71
 - income tax consequences
 - generally, § 22:75
 - appreciated property, generally, § 22:76

CHARITABLE GIFTS—Cont'd

- Federal taxation—Cont'd
 - income tax consequences—Cont'd
 - bargain sales to charity, § 22:79
 - capital gain property, § 22:78
 - ordinary income or short term capital gain property, § 22:77
 - percentage limitations, § 22:80
 - mutual funds, split interests, transfers of, § 22:81
 - nature of charitable contribution, § 22:74
 - private foundations, § 22:73
 - qualified organizations, charitable contributions, § 22:71, 22:72
 - remainder interests
 - charitable remainder unitrust, generally, § 22:84
 - contributions not in trust, generally, § 22:87
 - personal residence or farm, remainder interest in, § 22:88
 - pooled income fund, § 22:85
 - S Corporation stock as charitable gift, § 22:75.10
 - split interests, transfers of, generally, § 22:81
 - undivided portion of taxpayer's entire interest in property, § 22:89
- Fractional interest in tangible personal property, § 22:89.5
- IRC 170, § **Appendix 57**
- Legislative source, § 6:204, 22:66
- Lowering maximum tax rate on long-term capital gain, § 22:82
- Private foundations, deduction for charitable contributions of appreciated property, § 22:73
- Probate and administration of decedent's estates, § 6:209
- Rule Against Perpetuities** (this index)

INDEX

CHARITABLE GIFTS—Cont'd

- S Corporation stock, § 22:75.10
- Split-interest gifts, reforming defective, § 22:81
- Wills (this index)

CHARITABLE TRUSTS

- Accumulations as unreasonable, § 19:34
- Administration, § 19:48, 19:49
- Advancement of education, § 19:36
- Aid to governmental purposes, § 19:35
- Benevolent uses, § 19:42
- Burial grounds and cemeteries, care, maintenance or improvement of, § 19:40
- Chancery or probate, (jurisdiction), § 19:52
- Character and capacity of trustees, § 19:47
- Characteristics of charitable trusts, § 6:206, 22:68
- Charitable Gifts (this index)
- Charitable purpose requirement, § 19:32
- Charitable societies and institutions, § 19:46
- Conditions imposed upon charitable trusts, § 16:8
- Conflict of laws, § 19:50
- Construction and interpretation
 - generally, § 16:3 to 16:8
 - characteristics, § 6:206
 - conditions imposed upon charitable trusts, § 16:8
 - cy pres doctrine, § 16:7
 - liberal construction, § 16:4 to 16:7
 - mixed purpose trusts, § 16:6
 - presumption against intestacy, § 16:5
- Contest of certain wills, settlement of, § 19:51
- Creditors' rights, immunity from tort liability, § 42:78

CHARITABLE TRUSTS—Cont'd

- Cy pres doctrine, § 16:7
- Education, advancement of, § 19:36
- Eleemosynary purposes (poverty and health), § 19:37
- Federal taxation
 - charitable income (lead) trusts, § 22:86
 - charitable remainder trusts
 - generally, § 22:82
 - annuity trust, § 22:83
 - dispositions of interest, § 22:82
 - charitable remainder unitrust, generally, § 22:84
- Formal requisites, § 19:31
- Gifts. **Charitable Gifts** (this index)
- Interpretation. Construction and interpretation, *supra*
- Intestacy, presumption against, § 16:5
- Irrational or whimsical trusts, § 19:45
- Jurisdiction (chancery or probate), § 19:52
- Liberal construction of trusts, § 16:4 to 16:7
- Mixed purpose trusts, § 16:6
- Modification, § 17:3
- Monument, care, maintenance or creation of, § 19:41
- Other purposes, valid charitable trusts for, § 19:44
- Poverty and health (eleemosynary purposes), § 19:37
- Presumption against intestacy, construction of trusts, § 16:5
- Private express trusts, enforcement of charitable trusts, § 20:13
- Private trusts, compared and distinguished, § 11:10, 19:29
- Probate and administration of decedent's estates, § 19:52
- Public welfare purposes, § 19:43
- Religion, § 19:39
- Requirements, § 19:30 to 19:34
- Research, § 19:38

CHARITABLE TRUSTS—Cont'd

- Restraints on testation, § 6:21
- Rule against perpetuities, vesting required within, § 19:33
- Settlement of contest of certain wills, § 19:51
- Specific trusts fulfilling charitable purpose requirement, § 19:35 to 19:46
- Statutory rules for administration of charitable trusts, § 19:49
- Taxation. Federal taxation, *supra*
- Trustees, character and capacity of, § 19:47
- Unreasonable accumulations, § 19:34
- Valid charitable trusts for other purposes, § 19:44
- Vesting required within rule against perpetuities, § 19:33
- Whimsical or irrational trusts, § 19:45
- Wills
 - characteristics of trusts, § 6:206
 - restraints on trusts, § 6:21

CHARITIES AND OTHER NONPROFIT ORGANIZATIONS

- Generally, § 47:1 *et seq.*
- Articles of incorporation, § 47:5
- Assets, unusual, § 27C:15
- Bylaws, § 47:5
- Conversion to profit corporation, § 47:11
- Crowdfunding, § 27C:31
- Discrimination, § 47:11
- Dissolution, § 47:11
- Filing, tax considerations, § 47:6, 47:7
- Forms, § 47:12
- Gifts. **Charitable Gifts** (this index)
- Organizational minutes, § 47:5
- Securities laws, § 47:10
- Special purpose acts, § 47:2

CHARITIES AND OTHER NONPROFIT

ORGANIZATIONS—Cont'd

- Structuring organization, § 47:3 to 47:5
- Tax exemptions, § 47:6 to 47:8
- Trusts. **Charitable Trusts** (this index)
- Unusual assets, § 27C:15

CHARTS

- Intestate succession, special inheritance charts, § 3:31

CHECKLISTS

- Drafting checklist for wills, generally, § 6:309 to 6:313

CHECKS

- Commercial Paper** (this index)

CHILDREN AND MINORS

- As to parental relationships, see **Parent and Child** (this index)
- Adopted children, generally, § 1:19 to 1:21
- Affirmation of agreement made during infancy, § 1:9C
- Age of consent, § 1:9B
- Alcoholic beverages, right to consume, § 1:9A
- Alienation of property, right of, § 1:6
- Allowances, § 2:6 to 2:8
- Artificial insemination, status of child, § 1:29, 1:30
- Conservators. **Guardians and Conservators** (this index)
- Contract right, § 1:3
- Definition of minor or infant, § 1:2
- Different marriages, children by, generally, § 1:27
- Disinheritance, § 1:15, 5:3 to 5:5
- Exempt property allowance, § 2:6
- Gifts to Minors** (this index)
- Gift Tax** (this index)
- Guardians and Conservators** (this index)

INDEX

CHILDREN AND MINORS—Cont'd

- Half-blood relationships, generally, § 1:22
- Homestead allowance, § 2:7
- Illegitimate Children** (this index)
- Inheritance and Disinheritance** (this index)
- Intestate Succession** (this index)
- Intrinsic rights and disabilities of natural child. Natural children, *infra*
- Land of minor, § 1:8
- Maintenance. **Support and Maintenance** (this index)
- Mixed Child Households** (this index)
- Name, minor's right to change, § 1:9, 1:21
- Natural children's rights and disabilities
 - generally, § 1:2 to 1:15
 - affirmation of agreement made during infancy, § 1:9C
 - age of consent, § 1:9B
 - alcoholic beverages, right to consume, § 1:9A
 - alienation of property, right of, § 1:6
 - contract, right to, § 1:3
 - definition, § 1:2
 - devised property by will, right to, § 1:4
 - intrinsic rights and disabilities, generally, § 1:2 to 1:9C
 - land of minors, § 1:8
 - name, minor's right to change, § 1:9
 - parent's relational duties due child. **Parent and Child** (this index)
 - title to property, right to hold, § 1:5
- Trusts** (this index)
- Protection of Inheritance** (this index)

CHILDREN AND MINORS—Cont'd

- Protection of minors, generally, § 23:1
- Single Parent Households** (this index)
- Special trusts for minor descendants, § 12:5
- Statutes of limitation, § 48:57, 48:107
- Stepchildren** (this index)
- Support and Maintenance** (this index)
- Title to property, right to hold, § 1:5
- Trusts** (this index)
- Wills** (this index)
- Witnesses, children as, § 1:81

CHILD SUPPORT

- Support and Maintenance** (this index)

CHOICE

- Medicare, § 54:9

CHOICE OF LAW

- Conflict of Laws** (this index)

CHOP SHOPS

- Asset forfeitures, § 55:15

CITIZENS

- Aliens and Citizens** (this index)

CIVIL RIGHTS AND DISCRIMINATION

- Charities and other nonprofit organizations, § 47:11
- Equal protection clause, § 41:3
- Statutes of limitation, § 48:80

CLAIMS AGAINST ESTATE

- Generally, § 2:1 to 2:9, 43:63 et seq.
- Administration expenses, § 2:4
- Ancillary administration, creditors' rights in, § 42:11
- Burden of proof, § 42:7

CLAIMS AGAINST ESTATE

—Cont'd

Conservators, protection of property of persons under disability, § 23:25

Contingent Claims (this index)

Creditors' rights, generally, § 42:1 et seq.

Disallowance of claims
probate and administration of decedent's estates, § 8:113
statutes of limitation, § 48:16, 48:17

Exempt property allowance, § 2:6

Filing of claims, § 42:4

Funeral expenses, § 2:5

Heirs, claims against, § 42:18, 42:19, 48:5

Homestead allowance and constitutional homestead right, § 2:7

Implied contracts, § 42:6

Independent personal representative, administration of estate by, § 9:5

Informal probate, § 9:22

Mortgages and creditors in land transactions, § 42:10

Motor vehicles, recovery to settle claims, § 7:7

Multiple share claims limited to larger, § 2:2, 3:49

Negotiable instruments, § 42:12

Personal representatives
generally, § 42:14 to 42:17
statutes of limitation, § 48:19, 48:20

Powers of appointment, § 42:13

Priority of charges against estate
generally, § 2:3 to 2:9
abandonment or desertion, § 2:9
administration allowances for spouse and minor children, § 2:8

creditors' rights, § 42:8

exempt property allowance, § 2:6

CLAIMS AGAINST ESTATE

—Cont'd

Priority of charges against estate

—Cont'd

expenses of administration, § 2:4

funeral expenses, § 2:5

homestead allowance and constitutional homestead right to real property, § 2:7

Probate and Administration of Decedent's Estate (this index)

Setoffs, § 42:5

Spouse and minor children,
administration allowances for, § 2:8

Statutes of Limitation (this index)

Succession, generally, § 2:2

Survival of actions, § 42:2

Termination of personal representative's liability, § 42:17

Time limits, § 2:1, 21:2.2

Tort liability of personal representative, § 42:16

Trustees (this index)

Unliquidated claims for alimony and child support, § 42:9

Wills (this index)

CLAIMS COURT

Statutes of limitation, actions against state of Michigan, § 48:87

CLAIMS OF ESTATE

Intestate succession, claims of estate against heirs, § 3:50

CLASS ACTIONS

Statutes of limitation, § 48:61

CLASSES AND CLASSIFICATIONS

Fraudulent conveyances, classification of creditors, § 42:21

Gifts. **Class Gifts** (this index)

Wills, constructional rules as to distribution of estate, § 6:244

INDEX

CLASS GIFTS

- Rule against perpetuities, § 34:22
- Tax, § 22:52A
- Wills, construction and interpretation of, § 6:194

CLIENTS

- File retention policy, § 43:14A

“CLIFFORD” TRUSTS

- Short-Term “Clifford” Trusts (this index)

CLOSE CORPORATIONS

- Generally, § 31A:16 to 31A:31
- Business succession questions for automobile dealerships, § 31A:16.50
- Death of business owner, problems connected with generally, § 31A:17
- alternatives to continuation, § 31A:19
- business succession questions for automobile dealerships, § 31A:16.50
- buy-sell agreements, § 31A:21
- continuation, § 31A:18
- inter vivos dispositions of business interests, § 31A:20
- irrevocable proxies coupled with an interest, § 31A:23
- restrictive agreements, § 31A:24
- retirement plans, § 31A:23
- stock redemption plans, § 31A:23
- voting trusts coupled with an interest, § 31A:22
- Gift Tax (this index)
- Insurance, business uses of, § 31C:6
- Valuation discount for decedent’s interest, § 40D:9

CLOSING OF ESTATE

- Probate and Administration of Decedent’s Estate (this index)

CLOTHING

- Exempt property allowance, § 2:6

CLOUD COMPUTING

- Attorneys, § 43:43

CODICILS

- Wills (this index)

COERCION

- Constructive trust as result of, § 11:9
- Threats (this index)

CO-FIDUCIARIES

- Probate and administration of decedent’s estates, bonds and undertakings, § 8:28
- Trustees’ bonds, § 21:27

COHABITATION

- Beneficiary designations, § 43:46
- Capacity and incapacity issues, § 43:47
- Cohabitation agreement, § 43:48
- Divorce and separation, § 46:10
- Pensions, § 43:45
- Revocable trust, § 43:46
- Social Security, § 43:45
- Tax planning, § 43:44
- Updating beneficiary designations, § 43:46
- Wealth planning for cohabitating couples generally, § 43:43 et seq.
- beneficiary designations, § 43:46
- capacity and incapacity, § 43:47
- cohabitation agreement, § 43:48
- incapacity issues, § 43:47
- pensions, § 43:45
- revocable trust, § 43:46
- Social Security, § 43:45
- tax planning, § 43:44
- updating beneficiary designations, § 43:46
- wills, § 43:46
- Wills, § 43:46

COINS

Gift tax, § 22:38

COLLATERAL DESCENDANTS

Intestate succession, § 3:25

COLLECTIBLES

Unusual assets, § 27C:5

COLLECTION OF FINES

Asset forfeitures, § 55:16

COLLECTION OF RENTS AND PROFITS

Probate and administration of
decedent's estates, powers of
personal representatives, § 8:77

Trustees (this index)

COMITY

Conflict of Laws (this index)

COMMERCIAL ANNUITIES

Annuities (this index)

COMMERCIAL PAPER

Claims against estate, § 42:12

Gift tax

check, gift by, completion, § 22:14
forgiveness of indebtedness,
§ 22:16

value of notes, § 22:33

Probate and administration of
decedent's estates, authority and
status of personal representa-
tives to deal with commercial
paper, § 8:86

Trustees (this index)

COMMINGLING

Malpractice of attorney, § 43:19

COMMON DISASTERS CLAUSES

Wills (this index)

COMMON LAW

Coverture as wife's right, § 1:41,
1:42

COMMON LAW—Cont'd

Dower. **Protection of Inheritance**
(this index)

Husband and Wife (this index)

Inter-spousal immunity, abrogation
of, § 1:58, 1:67

Marriage. **Common-Law Marriage**
(this index)

Private express trusts, rights of credi-
tors of beneficiaries to reach
trust corpus under common law,
§ 20:27

Wills, common law right to decent
burial, § 45:18

COMMON-LAW MARRIAGE

Forfeiture of spousal succession
rights, § 1:77

Intestate succession, generally, § 3:33

Protection by spouse of inheritance,
§ 4:34

Rights and duties, generally, § 1:72

COMMON TENANCIES

Tenancies in Common (this index)

COMMON TRUST FUNDS

Generally, § 19:53 to 19:59

Defined, § 19:54

Investment, § 19:58

Management, § 19:59

Michigan's Adoption of the Common
Trust Fund Act, § 19:56

Plan, requirement of, § 19:57

Purposes, § 19:55

COMMUNICATIONS

Privileged Communications (this
index)

COMMUNITY PROPERTY

Generally, § 36:1 to 36:19

Estate tax, community property gifts,
§ 22:62

Gift Tax (this index)

Marital deduction, § 40C:28

INDEX

COMMUNITY PROPERTY

—Cont'd

Michigan's community property statute

generally, § 36:6

community property rights,
§ 36:12

community property shares,
§ 36:11

husband's separate property,
§ 36:8

jointly owned property, § 36:10

purpose and applicability, § 36:7

wife's separate property, § 36:9

Status of community property in
Michigan

prior community property rights as
affected by repealing statute,
§ 36:4

repeal of community property statute,
§ 36:2

savings clause of repealing statute,
§ 36:3

termination of community property
in Michigan, § 36:5

Statutes

Michigan's Community Property
Statute, *supra*

Uniform Disposition of Community
Property Rights at
Death Act, *infra*

Trusts, § 12:17

Uniform Disposition of Community
Property Rights at Death Act

generally, § 36:13

disposition upon death, § 36:17

intestate succession, property
subject to, § 36:19

limitations upon disposition of
property by will, § 36:18

presumptions, statutorily created,
§ 36:16

property covered by Michigan's
version of Act, § 36:15

purpose and scope, § 36:14

COMMUNITY PROPERTY

—Cont'd

Wills (this index)

COMPANIES

Trust, § 43:2A

Will, § 43:2A

COMPANIONSHIP, LOSS OF

Consortium, Loss of (this index)

COMPENSATION, WAGES, AND SALARIES

Child's earnings, parental rights as to,
§ 1:32, 1:33

Conservators. **Guardians and
Conservators** (this index)

Digital currencies, § 27C:49

Fiduciary's compensation as
administration expense, § 2:4

Funeral expenses recoverable under
Workman's Compensation Act,
§ 45:54

Guardians and Conservators (this
index)

**Probate and Administration of
Decedent's Estate** (this index)

Trustees (this index)

Wife's earnings as right, § 1:44

Will contests, compensation for past
services, § 50:37

COMPETENCY OF WITNESSES

Wills, § 6:144 to 6:147

COMPLAINT

Pleadings (this index)

COMPROMISE AND SETTLEMENT

Accounts of personal representative.

**Probate and Administration of
Decedent's Estate** (this index)

Charitable trusts, settlement of
contest of certain wills, § 19:51

Conservators, powers, settlement of
claims for or against estate,
§ 24:86

COMPROMISE AND

SETTLEMENT—Cont'd

Gift tax, transfers in settlement of marital rights, § 22:25

Intestate succession, settlement between heirs, § 3:56

Probate and Administration of Decedent's Estate (this index)

Vehicles of decedent, recovery to settle claims, § 7:7

Wills (this index)

CONCEPTION

Artificial insemination, § 1:29, 1:30

CONCURRENT ESTATES

Generally, § 26:1, 26:2

Common law duties, § 26:3

Creditors' rights, § 42:48 to 42:52

Joint Tenancies (this index)

Multiple Party Bank Accounts (this index)

Transfer tax considerations, § 26:10

CONCURRENT OR EXCLUSIVE JURISDICTION

Judicial system's role, § 38:4, 38:5

CONDITION

Probate and administration of decedent's estates, condition of bonds, § 8:24

Trusts, distinguished, § 11:20

CONDITIONAL GIFTS

Inter vivos gifts, § 22:8

CONDITIONAL WILLS

Generally, § 6:29

CONDITIONS

Charitable Trusts (this index)

Trustees' bonds, § 21:23

Wills (this index)

CONDOMINIUMS

Generally, § 37:1 to 37:9

CONDOMINIUMS—Cont'd

Assessment of unit owners for project expenses, § 37:4

Basic requirements, § 37:3

Conveyance of a unit, § 37:7

History, § 37:2

Mortgages and homestead exemptions, § 37:5

Special assessments, § 37:6

Taxes, § 37:6

Zoning regulations as applied to, § 37:8

CONDUCT

Misconduct (this index)

CONFESSION OF JUDGMENTS

Creditors' rights, § 42:69

CONFIDENTIAL

COMMUNICATIONS

Privileged Communications (this index)

CONFIDENTIAL RELATIONSHIPS

Constructive trust as result of, § 11:9

CONFLICT OF LAWS

Generally, § 44:1 to 44:82

Adoption of children

generally, § 44:13

wills, § 44:42, 44:51

Anatomical gifts, § 45:40

Ancillary administration and

administrators. **Probate and**

Administration of Decedent's

Estate (this index)

Charitable trusts, § 19:50

Choice of law as to property. **Property** (this index)

Distribution of Estate Property (this index)

Domicil and residence

generally, § 44:2 to 44:9

Wills (this index)

Foreign wills and trusts, § 51:10

Guardianship, § 44:13

INDEX

CONFLICT OF LAWS—Cont'd

- Intestate succession, generally, § 3:19
- Legitimacy of children, § 44:12
- Marriage, § 44:11
- Michigan Uniform Principal and Income Act, § 15:10
- Probate and Administration of Decedent's Estate** (this index)
- Property** (this index)
- Sale and Transfer** (this index)
- Statutes of limitation, § 48:56
- Trustees, § 21:40
- Trusts** (this index)
- Wills** (this index)

CONFLICTS OF INTEREST

- Attorneys** (this index)
- Wills, interest of witnesses in, § 6:85, 6:144 to 6:147

CONSENT

- Age of consent, natural child's rights and disabilities, § 1:9B
- Inter Vivos Trusts** (this index)
- Trustees, consent of beneficiaries for relief from liability, § 21:86
- Trusts, consent to termination of, § 18:16, 18:17

CONSERVATION

- Charitable gifts, real property granted to qualified charity for conservation purposes, federal taxation, § 22:90
- Easement, estate tax exclusion with respect to, § 22:90
- Environmentally Contaminated Properties, Risks Associated With Owning** (this index)

CONSERVATORS AND CONSERVATORSHIP

- Guardians and Conservators** (this index)

CONSIDERATION

- Assignment, requisites to validity, § 27A:25

CONSIDERATION—Cont'd

- Fraudulent conveyances, gifts and transfers without consideration, § 42:24

CONSORTIUM, LOSS OF

- Natural child's recovery for loss, § 1:14
- Spouses' recovery for loss, generally, § 1:59, 1:68

CONSTITUTIONAL CONSTRAINTS

- Generally, § 41:1 to 41:6
- Due process, § 41:4
- Equal protection, § 41:3
- Escheat and abandoned property, § 41:5
- Full faith and credit, § 41:6
- Homestead and personalty, exemption from process, § 41:7
- Priority of homestead right to real property against probate estate, § 2:7
- Right to die, physician assisted suicide, § 49:12
- Supremacy clause, § 41:2

CONSTITUTIONAL HOMESTEAD RIGHT TO REAL PROPERTY

- Generally, § 2:7

CONSTRUCTION AND INTERPRETATION

- Charitable gifts, § 22:69
- Charitable Trusts** (this index)
- Life Insurance** (this index)
- Statutes of limitation, construing general accrual statute, § 48:83
- Trusts** (this index)
- Uniform Transfers to Minors Act, interpretation to be guided by decisions of other states, § 22:108
- Wills** (this index)

CONSTRUCTIVE TRUSTS

Generally, § 11:9

**CONSUMER PROTECTION
STATUTES**

Statute of limitations, § 48:97

CONTEST OF WILL

Wills (this index)

CONTINGENT CLAIMS

Alimony and child support, § 42:9

Heirs and devisees, claims against,
§ 42:19

Probate and administration of
decedent's estates, § 8:114

Statutes of limitation, § 48:4, 48:115

**CONTINGENT FEES VOID
WITHOUT COURT ORDER**

Probate and administration of
decedent's estates, § 8:103

CONTINGENT REMAINDERS

Destructibility of contingent
remainders, § 34:13

CONTINUATION OF BUSINESS

Decedent's business, § 9:12

**Probate and Administration of
Decedent's Estates** (this index)

Trustees (this index)

Wife's conduct of business, § 1:49

Will's provisions for business
interests, § 6:306, 6:307

**CONTRACT CREDITORS'
RIGHTS**

Trustees, § 21:75

CONTRACTS AND AGREEMENTS

Affirmation, minor's right to affirm
agreement made during infancy,
§ 1:9C

Annuities (this index)

Antenuptial Agreements (this
index)

Buy-Sell Agreements (this index)

CONTRACTS AND AGREEMENTS

—Cont'd

Children and minors, § 1:3

Close Corporations (this index)

Cohabitation agreement, wealth plan-
ning for cohabitating couples,
§ 43:48

Domestic partnership agreement,
§ 53:5, **Appendix 73**

Dower as barred by contract, § 4:23

Gays, estate planning, § 53:5

Guardians and Conservators (this
index)

Homosexuals, estate planning, § 53:5

Husband and Wife (this index)

Inter-spousal actions, § 1:56, 1:66

Intestate succession altered by waiver
of marital rights by contract,
§ 3:45

Lesbians, estate planning, § 53:5

Life Insurance (this index)

Malpractice of attorney, privity of
contract, § 43:29

Natural child's right, § 1:3

Non-Traditional Estate Planning
(this index)

Postnuptial Agreements (this index)

**Probate and Administration of
Decedent's Estate** (this index)

Specific Performance (this index)

Statutes of Limitation (this index)

Testamentary contracts. **Wills** (this
index)

Trustees (this index)

Wife's competency to contract,
§ 1:45

Wills (this index)

CONTRARY INTENT

Inter vivos trusts, no termination of
revocable inter vivos trust by
merger where settlor has con-
trary intent, § 18:26

CONTRIBUTION

Statute of limitations, right of contri-
bution, subrogation and/or

INDEX

CONTRIBUTION—Cont'd

indemnification among joint
and/or several tortfeasors,
§ 48:81

Trusts, contribution between trustee
tortfeasors, § 21:67

CONTRIBUTIONS

**Charities and Other Nonprofit
Organizations** (this index)

Pretermitted heir statutes, contribu-
tion from balance of estate,
§ 5:9

Statutes of limitation, return of
contributions, § 48:49

Surviving spouse's contribution from
marital deduction for federal
taxes, § 6:278

CONTROL

Intestate's property, § 3:55

Parent-child relations, generally,
§ 1:32, 1:33

Private Express Trusts (this index)

CONVERSION

Charities and other nonprofit
organizations, conversion to
profit corporation, § 47:11

Conflict of laws, equitable conversion
of real property by testamentary
direction to sell land, § 44:29

Constructive trust as result of, § 11:9

Legal theories of principal for action
against any fiduciaries,
§ 21:80A

CONVEYANCES

Generally, § 27A:1 to 27A:42

Acknowledgments

certificate of acknowledgment,
requirements, § 27A:31

consular agent, acknowledgments
taken before, § 27A:31

judge, acknowledgments taken
before, § 27A:31

CONVEYANCES—Cont'd

Acknowledgments—Cont'd

notary public, acknowledgments
taken before, § 27A:31

Uniform Recognition of
Acknowledgments Act,
§ 27A:31

Assignments

alimony claims payable as not
assignable, § 27A:23

payment to assignor after notice of
assignment, § 27A:23

Basic concepts, § 27A:2

Certificate of acknowledgment,
requirements, § 27A:31

Commissioned officers on active
duty, acknowledgments taken
before, § 27A:31

Comparison of transferee's protec-
tion, real versus personal prop-
erty, § 27A:3A

Consular agent, acknowledgments
taken before, § 27A:31

Covenant deed, § 27A:5A

Distinction between will and deed,
§ 6:8, 27A:17

**Environmentally Contaminated
Properties, Risks Associated
With Owning** (this index)

Estoppel by warranty deed, § 27A:2

Fiduciary deeds, § 27A:5B

Fraudulent Conveyances (this
index)

Gift tax, delivery of deed, § 22:13

Grantee partnerships vs. joint
ventures, § 27A:3

Joint deed, barring dower by, § 4:23

Judge, acknowledgments taken
before, § 27A:31

Land Division Act, § 27A:16A

Licenses In Real Property (this
index)

Mineral rights and royalties, § 37A:4

Natural child's right to alienate prop-
erty, § 1:6

CONVEYANCES—Cont'd

- No covenants implied in deed,
§ 27A:2
- Notary public, acknowledgments
taken before, § 27A:31
- Protection of transferee, comparison
of real versus personal property,
§ 27A:3A
- Recording with the register of deeds,
§ 27A:3
- Requisites to valid conveyance
 - generally, § 27A:3
 - delivery, § 27A:16
 - duty of register of deeds, § 27A:8
 - estates, words of creation, § 27A:6
 - evidence, use of certain instru-
ments in, § 27A:8
 - Interstate Land Sales Full
Disclosure Act, § 27A:15
 - marital status, statement of,
§ 27A:8
 - present interest in property to be
transferred, § 27A:14
 - Seller Disclosure Act, § 27A:13
 - statutory fees and costs, § 27A:3
 - statutory form
 - mortgage, § 27A:7
 - warranty deed, § 27A:4
 - statutory quitclaim deed, § 27A:5
 - written instruments, statement of
marital status, § 27A:8
- Right to Farm Act, § 27A:16B
- Seals (this index)
- Testamentary deed. **Wills** (this index)
- Trustee's deed, § Appendix 65
- Trusts** (this index)
- Uniform Recognition of
Acknowledgments Act,
§ 27A:31
 - who is entitled to take
acknowledgment, affidavit, or
jurat, § 27A:31A
- Wills** (this index)

CO-PERSONAL

REPRESENTATIVES

- Probate and administration of
decedent's estates, § 8:95

COPYRIGHTS

- Gift tax, § 22:37
- Unusual assets, § 27C:6, 27C:7

CORPORATIONS

- Charities and Other Nonprofit
Organizations** (this index)
- Close Corporations** (this index)
- Creditors' rights
 - piercing of corporate veil, § 42:82
 - successor corporations, tort
liability of, § 42:81
- Employee stock ownership plans,
corporations using, § 52:9
- Gift tax, transfers by corporations,
§ 22:23
- Piercing of corporate veil, § 42:82
- Probate and Administration of
Decedent's Estates** (this index)
- Professional corporations, § 31A:25
- Professional Service Corporations**
(this index)
- Restraints on transferring bonds or
shares, permitted restrictions
under Michigan Business
Corporation Act, § 35:9
- "S" corporations. **Subchapter "S"
Corporations** (this index)
- Statutes of Limitation** (this index)
- Stock and Stockholders** (this index)
- Subchapter "S" Corporations** (this
index)
- Trustees** (this index)
- Valuation of property under chapter
14 of Internal Revenue Code,
transactions involving corpora-
tions, § 40D:3

CORPSE

- Decedent. **Remains of Decedent**
(this index)

INDEX

CORPUS

Principal and Income (this index)

CORRECTIONS

Bonds and Undertakings (this index)

Defective bonds. **Bonds and Undertakings** (this index)

CORRESPONDENCE

Will, letter as, § 6:28

CORTISONE

Testamentary capacity, effect on, § 6:47

COSTS

Actions' costs. **Costs of Actions** (this index)

Expenses and Expenditures (this index)

COSTS OF ACTIONS

Probate and Administration of Decedent's Estate (this index)

Statute of limitations on actions for, § 48:96

Wills (this index)

CO-TRUSTEES

Trustees (this index)

COUNSEL

Attorneys (this index)

COUNSELING POINT

Trustees, resignation, § 21:18

COUNTERCLAIMS AND SETOFFS

Bankruptcy, § 42:59

Claims against estate, § 42:5

Probate and administration of decedent's estates, defenses by personal representatives to claims against estate, § 8:111

Statutes of limitation, § 48:65

COURTS

Judicial System's Role (this index)

COURTS—Cont'd

Probate and Administration of Decedent's Estates (this index)

COVENANT DEED

Conveyances, § 27A:5A

COVENANTS NOT TO COMPETE

Generally, § 35:4

COVERTURE

Wife's right, § 1:41, 1:42

CREDIT CARDS

Creditors' rights, § 42:72

CREDITOR PROTECTION

TRUSTS

Modification, § 17:2

CREDITORS' RIGHTS

Generally, § 42:1 to 42:91

Appeal, final judgments for purposes of, § 42:67

Asset protection arrangements, designing, § 42:30A

Assignments

generally, § 42:83

statutes of limitation, assignment for benefit of creditors, § 48:32

Bankruptcy (this index)

Beneficiaries, creditors of, § 20:26

Charging orders under Uniform

Partnership Act, Revised

Uniform Limited Partnership

Act and Limited Liability

Company Act, § 42:84 to 42:91

Claims Against Estate (this index)

Concurrent estates, § 42:48 to 42:52

Confession of judgments, § 42:69

Corporations (this index)

Credit cards, § 42:72

Debtor's rights, generally, § 42:74 to 42:83

Divorce, creditors in divorce context, § 42:73A

CREDITORS' RIGHTS—Cont'd

Final judgments for purposes of appeal, § 42:67

Fraudulent Conveyances (this index)

Future interests, legal incidents of, § 34:11

Garnishment (this index)

Injunctions, § 42:73

Intestate succession, generally, § 3:59

Joint tenancies, § 42:50, 42:51

Judgments

generally, § 42:47, 42:66

confession of judgments, § 42:69

final judgments for purposes of appeal, § 42:67

Life insurance, § 28:41, 42:78A

Offshore asset protection trusts, § 42:92

Powers of Appointment (this index)

Private Express Trusts (this index)

Probate and Administration of Decedent's Estate (this index)

Receivers, § 42:73

Restricting debt collectors, § 42:75

Shareholder's liability for debts of their corporation, § 42:93

Successive purchasers, liability for parties to file and pay taxes, § 42:79

Successor corporations, tort liability of, § 42:81

Support trust, § 42:39A

Tenancies by the entireties, § 42:52

Tenancies in common, § 42:49

Title 42 USCA 1983, § 42:77

Trustees (this index)

Trusts (this index)

Uniform Fraudulent Transfer Act (repealing Uniform Fraudulent Conveyance Act and various statutes requiring intent), § 42:20

Vehicles of decedent, recovery to settle claims, § 7:7

CREMATION

Charges' priority as administration expense, § 2:5

Wills, § 45:17

CRIMES AND OFFENSES

Children as witnesses, § 1:81

Criminal behavior, planning for, § 55:36 et seq.

Criminal Sanctions (this index)

Husband and Wife (this index)

Statutes of Limitation (this index)

Title and Ownership (this index)

Witnesses, children as, § 1:81

CRIMINAL JUSTICE SYSTEM

Generally, § 55:1 et seq.

CRIMINAL SANCTIONS

Generally, § 55:2

County reimbursement, § 55:4

Federal reimbursement, § 55:6

Restitution, § 55:3

"Son of Sam" rule, § 55:7

State reimbursement, § 55:5

CROPS

Wills, interpretation of disposition by, § 6:211

CROSS-CLAIMS

Statutes of limitation, § 48:65

CROWDFUNDING

Generally, § 27C:20 to 27C:39

Administrative fees as business expense deduction, § 27C:35

Asset purchase involving crowdfunds, § 27C:36

Business expense deduction for administrative fees, § 27C:35

Charity-based model, § 27C:31

Charity-based model, tax consequences, § 27C:31

Consequences of crowdfunding estate planning, § 27C:26

INDEX

CROWDFUNDING—Cont'd

- Consequences of crowdfunding—Cont'd
 - tax consequences, § 27C:27 to 27C:32
- Creating venture, § 27C:24
- Debt-based model, § 27C:29
- Debt-based model, tax consequences, § 27C:29
- Deductions, § 27C:35, 27C:39
- Eligible offerings, § 27C:22
- Equity-based model, § 27C:28
- Equity-based model, tax consequences, § 27C:28
- Estate planning consequences, § 27C:26
- Expenses, § 27C:35, 27C:39
- Funeral expenses, deduction for, § 27C:39
- Gift-based model, tax consequences, § 27C:32
- Gifts
 - gift-based model, § 27C:32
 - individuals, gifts to, § 27C:34
- IRS, questions for
 - generally, § 27C:33
 - administrative fees as business expense deduction, § 27C:35
 - asset purchase involving crowdfunds, § 27C:36
 - business expense deduction for administrative fees, § 27C:35
 - costs and expenses, § 27C:35, 27C:39
 - deductions, § 27C:35, 27C:39
 - differences in timing, § 27C:38
 - funeral expenses, deduction for, § 27C:39
 - gifts to individuals, § 27C:34
 - timing, § 27C:38
 - unrelated business income, § 27C:37
- Regulatory authority
 - generally, § 27C:21
 - eligible offerings, § 27C:22

CROWDFUNDING—Cont'd

- Regulatory authority—Cont'd
 - SEC disclosure requirements, § 27C:23
- Reward-based model, § 27C:30
- Reward-based model, tax consequences, § 27C:30
- SEC disclosure requirements, § 27C:23
- Tax consequences
 - generally, § 27C:27
 - charity-based model, § 27C:31
 - debt-based model, § 27C:29
 - equity-based model, § 27C:28
 - gift-based model, § 27C:32
 - reward-based model, § 27C:30
- Types of arrangements, § 27C:25
- Unrelated business income, § 27C:37

CRUMMEY DEMAND PROVISIONS

- Life insurance trusts—hanging powers, § 28A:8

“CRUMMEY” TRUSTS

- Gift tax, transfers for benefit of minor, § 22:47

CUSTODY AND CUSTODIANS

- Children. **Custody of Children** (this index)
- Dead bodies, law of custody of, § 45:2 to 45:5
- Malpractice of attorney, custody and production of wills, § 43:21

CUSTODY OF CHILDREN

- Homosexuals, § 53:8, 53:8.10
- Mixed child households, § 53:14
- Parents rights, generally, § 1:32, 1:33
- Preference of parent's custody to third parties, § 1:37
- Single parent households, § 53:10

CY PRES DOCTRINE

- Charitable gifts, § 22:69
- Charitable trusts, § 16:7, 17:3

CY PRES DOCTRINE—Cont'd

Modification, § 17:3

DAMAGES

Malpractice of attorney, proof of damages, § 43:27

Private Express Trusts (this index)

Probate and administration of decedent's estates, wrongful death actions, § 8:127

DAMAGE TO PROPERTY

Private express trusts, liabilities of third parties, § 20:22

Statutes of limitation, § 48:51

DATE

Time and Date (this index)

DEAD BODIES

Remains of Decedent (this index)

DEAD MAN'S ACT

Abolition, § 6:147

DEATH

Authority to determine, § 45:1B

Business interests, planning for succession, § 31A:31

Causa Mortis Gifts (this index)

Child's death, parent's rights as to, generally, § 1:40

Definitions, § 45:1B

Determination of, § 45:1A

Estate Tax (this index)

Family allowance, termination of, § 4:6

Forfeiture of spousal succession rights, § 1:78

Funeral Expenses (this index)

Gays, estate planning, § 53:7

Gifts in contemplation of death.

Causa Mortis Gifts (this index)

Homosexuals, estate planning, § 53:7

Intestate Succession (this index)

Lesbians, estate planning, § 53:7

Life Insurance (this index)

DEATH—Cont'd

Natural child's rights with respect to parents' death, § 1:15

Presumption of, § 45:1A

Probate and Administration of Decedent's Estate (this index)

Remains, disappearance of or unidentifiable, § 45:1A

Remains of Decedent (this index)

Right to Die (this index)

Simultaneous Deaths (this index)

Statutes of limitation, actions arising before death of decedent, § 48:13, 48:59

Statutory notice of death to estate creditors from trustee of revocable trust, § 48:30.1

Surviving Spouse (this index)

Taxation. **Death Taxes** (this index)

Trustees (this index)

Trusts, termination for impossibility caused by death of beneficiary, § 18:7

Vehicle registration, effect of death on, § 7:10

Wills (this index)

DEATH TAXES

Domicil and residence, conflict of laws, § 43:3

Estate Tax (this index)

Inheritance Tax (this index)

Wills (this index)

DEBTOR AND CREDITOR

Cemetery property exempt from creditor process, § 45:46

Claims Against Estate (this index)

Creditors' Rights (this index)

Crowdfunding, debt-based model, § 27C:29

Life insurance, § 28:41

Partners and Partnership (this index)

Trusts, distinguished, § 11:24

INDEX

DEBTOR AND CREDITOR—Cont'd

Will, interpretation of debts provided for by, § 6:233, 6:234

DECANTING

Effective administration of trusts, § 17:5

DECEIT

Fraud and Deceit (this index)

DECLARATIONS

Private express trusts, § 13:12
Trusts, § 11:12

DECLARATIONS AGAINST INTEREST

Will's probate, declarant as unavailable, § 6:154

DECLINATION

Wills, constructional rules as to distribution of estate upon declination of devise, § 6:254

DECREES

Judgments (this index)

DEDUCTIONS

Crowdfunding, questions for IRS, § 27C:35, 27C:39
Estate Tax (this index)
Generation-skipping transfer tax, § 40A:10
Gift Tax (this index)
Income Tax (this index)
Marital Deduction (this index)

DEEDS

Conveyances (this index)

DEFAMATION

Will contests, § 50:38

DEFECTIVE BONDS

Probate and administration of decedent's estates, final approval by probate court and correction of defective bond, § 8:23

DEFENSES

Bankruptcy, avoidance powers, § 42:55
Innocent owner defense. **Title and Ownership** (this index)
Laches and Delay (this index)
Statutes of Limitation (this index)

DEFINITE BENEFICIARY

Private express trusts, necessity of definite beneficiary, § 20:1

DEFINITIONS

Words and Phrases (this index)

DELAY

Laches and Delay (this index)

DELEGATION OF DUTIES AND POWERS

Executor, naming of, § 6:265
Guardians and conservators, § 24:58

DELIVERY

Anatomical gifts, § 45:27, 45:30
Assignment, requisites to validity, § 27A:24
Conveyances, requisites to validity, § 27A:16
Gift tax, § 22:13
Inter vivos gifts, § 22:2, 22:4
Intestate estate, delivery of personal effects of decedent held by institutions, § 3:12 to 3:15
Private express trusts, delivery requirement for trust instrument or res, § 13:24, 13:25

DELUSIONS

Insane delusions, § 6:43, 6:79

DEMAND OR REQUEST

Private express trusts, demands of beneficiary's family for support, § 20:35
Statutes of limitation, personal representative's request to waiver of, § 48:20

DEPENDENCY EXEMPTION

Divorce and separation, § 46:19

**DEPENDENT RELATIVE
REVOCATION OF WILL**

Generally, § 6:108

DESCENDANTS

Intestate succession, definition for,
§ 3:24, 3:25

**DESCRIPTION AND
IDENTIFICATION**

Addiction and addicts, identifying
addictive behavior, § 23:34

Statutes of limitation, unknown
identity of defendant, § 48:62

Wills (this index)

DESERTION OR ABANDONMENT

Husband and wife, forfeiture of
spousal rights, § 1:80

Loss of right of election for willful
desertion, § 4:11A

DESTROYED PROPERTY

Loss or Destruction of Property
(this index)

DEVICES AND DEVISEES

Wills (this index)

DIGITAL ASSETS

Fiduciary Access to Digital Assets
Act, § 27C:19, Appendix A

Unusual assets, § 27C:19

DIGITAL CURRENCIES

Generally, § 27C:40 to 27C:53

Acceptance

generally, § 27C:42

foreign countries' interest,
§ 27C:46

interest of states, § 27C:45

interest of United States, § 27C:44

international interest, § 27C:46

risks and rewards, § 27C:43

states' interest, § 27C:45

DIGITAL CURRENCIES—Cont'd

Acceptance—Cont'd

United States interest, § 27C:44

Background, § 27C:41

Compensation for services, § 27C:49

Estate planning, § 27C:53

Fiduciary liability and trustees,
§ 21:45.30

Foreign countries' interest, § 27C:46

Gains and losses, reporting, § 27C:48

Historical perspective, § 27C:41

Interests

foreign countries, § 27C:46

international interest, § 27C:46

states, § 27C:45

United States, § 27C:44

International transactions and U.S.
income tax, § 27C:51

Reporting gains and losses, § 27C:48

Risks and rewards, § 27C:43

Services, compensation for, § 27C:49

State tax issues, § 27C:52

Tax consequences

generally, § 27C:47

compensation for services,
§ 27C:49

estate planning, § 27C:53

gains and losses, reporting,
§ 27C:48

international transactions and U.S.
income tax, § 27C:51

reporting gains and losses,
§ 27C:48

state tax issues, § 27C:52

transfer taxes, § 27C:50

U.S. income tax and international
transactions, § 27C:51

U.S. income tax and international
transactions, § 27C:51

DILIGENCE

Attorneys, § 43:37

DIRECTED VERDICTS

Wills (this index)

INDEX

DISABILITIES, PERSONS UNDER

Generally, § 23:1 to 23:30

Addiction and Addicts (this index)

Adoption and adopted children,
intrinsic rights and disabilities,
§ 1:19

Children and Minors (this index)

Conservators. **Guardians and
Conservators** (this index)

Durable power of attorney, § 23:27

Guardians and Conservators (this
index)

Illegitimate children, intrinsic rights
and disabilities, § 1:17

Incapacitated Persons (this index)

Orders, protective, § 23:30

Priority of prior statute, § 23:29

Property of persons under disability,
protection of
generally, § 23:16

conservators. **Guardians and
Conservators** (this index)

powers of attorney, effect of death
of principal, § 25:15, 25:17

powers of court, § 23:18

procedure, § 23:17

whereabouts unknown, temporary
personal representative for
person with, § 23:16, 24:1

Statutes of limitation, § 48:8, 48:57

DISALLOWANCE OF CLAIMS

Claims Against Estate (this index)

DISAPPEARED PERSONS AND THEIR ESTATES

Generally, § 10:1 to 10:6

Abandonment and escheat, § 10:5,
32:10

Accident or disaster, § 10:5

Beneficiary of estate, disappeared
person as, § 10:3

Bringing suit, § 10:2

Inter vivos transfers after disappear-
ance, § 10:4

Statutes of limitation, § 48:22

DISAPPEARED PERSONS AND THEIR ESTATES—Cont'd

Wills, constructional rules as to estate
distribution, § 6:254

DISASTER

Disappeared persons and their
estates, § 10:5

DISCHARGE

Release and Discharge (this index)

DISCIPLINARY PROCEEDINGS

Attorneys, § 43:14

DISCLAIMER OF PROPERTY INTERESTS ACT

Disclaimers (this index)

**Estates and Protected Individual's
Code** (this index)

DISCLAIMERS

Acceptances (this index)

Assignment as bar to disclaimer,
§ 30:12B

Barring right of disclaimer

Estates and Protected Individuals
Code (EPIC), § 30:12B

post-mortem planning, § 30:9

Fiduciary powers, § 30:12A

Gift tax, disclaimer as indirect gift,
§ 22:24

Intestacy, § 3:60

Intestate succession, alteration of
normal course, § 3:44

Judicial sale of property as bar to
disclaimer, § 30:12B

Legal effect of disclaimer, post-
mortem planning, § 30:7

Marital deduction

funding matters, pre- and post-
mortem planning possibilities,
§ 40C:39

passage or transfer, disclaimers as
affecting, § 40C:7, 40C:7(1),
40C:7(2)

DISCLAIMERS—Cont'd

Michigan Disclaimer of Property
Interest Act by EPIC, § **30:4 to 30:9**

Notice and Knowledge (this index)

Post-mortem planning

assignment as bar to disclaimer,
§ **30:12B**

bars to disclaimer, § **30:12B**

definition, § **30:2 to 30:4**

Estates and Protected Individuals
Code (EPIC)

generally, § **30:4 to 30:6**

assignment as bar to disclaimer,
§ **30:12B**

bars to disclaimer, § **30:9,**
30:12B

fiduciary powers, § **30:12A**

impact of disclaimer, § **30:8**

judicial sale of property as bar to
disclaimer, § **30:12B**

other acts, right to disclaim
under, § **30:11**

right to disclaim under other
acts, § **30:11**

written waivers, § **30:9, 30:12B**

wrongful distribution, § **30:10**

Federal Disclaimer Law, § **30:3**

fiduciary powers, § **30:12A**

judicial sale of property as bar to
disclaimer, § **30:12B**

legal effect of disclaimer, § **30:7**

Michigan Disclaimer Act of 1971,
repeal of, § **30:4**

planning possibilities, § **30:13**

qualified disclaimer, standard for
determining, § **30:3**

written waivers, § **30:9, 30:12B**

Powers of Appointment (this index)

Private express trusts, disclaimer by
beneficiary, § **20:4**

Property (this index)

Release and Discharge (this index)

Statutes of limitation, § **48:102**

Wills, restraint on testation, § **6:22**

DISCLAIMERS—Cont'd

Written waivers, § **30:9, 30:12B**

DISCLAIMER TRUSTS

Generally, § **12:18**

DISCLOSURE

Crowdfunding, SEC disclosure
requirements, § **27C:23**

Native American tax issues, § **53:24**

DISCOVERY

Statutes of limitation, § **48:84, 48:85**

Will contests, § **50:20**

DISCRETION

Executors and administrators. **Wills**
(this index)

Trustees, proper use and drafting of
discretionary powers, § **12:13**

Trusts. **Discretionary Trusts** (this
index)

Wills (this index)

DISCRETIONARY TRUSTS

Generally, § **19:3, 19:26**

Creditors' rights, § **42:39**

Throwback Rule, § **12:10**

DISCRIMINATION

Civil Rights and Discrimination
(this index)

DISINHERITANCE

Inheritance and Disinheritance
(this index)

DISPOSITION OF DECEDENT'S REMAINS

Burial (this index)

DISPOSITION OF PROPERTY

Community property at death. **Com-
munity Property** (this index)

Wills (this index)

DISPUTED CLAIMS

Probate and administration of
decedent's estates, litigation
costs, § **8:116**

INDEX

DISQUALIFICATIONS

Qualification and Disqualification
(this index)

DISSECTIONS

Remains of decedent, § 45:4

DISSOLUTION

Charities and other nonprofit organizations, § 47:11

Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:87, 42:89

“DISTRIBUTE TRUST”

Internal Revenue Service definition, § 19:18

DISTRIBUTION IN KIND

Probate and administration of decedent's estates, § 8:140

DISTRIBUTION OF ESTATE PROPERTY

Conservators, duties, § 24:40

Informal probate, § 9:23

Intestate Succession (this index)

Probate and Administration of Decedent's Estate (this index)

Trustees, trust for purpose of distribution, § 21:136

Wills (this index)

DIVERSIFICATION OF INVESTMENTS

Guardians and conservators, duties, § 24:45

Trustees, § 21:45

DIVIDENDS

Employee stock ownership plans, deductions for dividends paid, § 52:5

Michigan income tax of estates and trusts, § 39:14

DIVIDENDS—Cont'd

Securities transfers, regulation of, stock dividends, presence of a sale for value, § 27B:5

Wills, disposition as gifts by, § 6:212

DIVORCE AND SEPARATION

Generally, § 46:1 to 46:29

Adopted child, § 1:20

Alimony (this index)

Alternative lifestyles, § 46:11

Annuities, § 46:4

Antenuptial Agreements (this index)

Attorney fees, § 46:24

Child support, § 1:10

Conflict of laws, spouse's share in land upon termination of marriage, § 44:44

Control of child, § 1:33

Creditors' rights, divorce context, § 42:73A

Custody of child, § 1:33

Dependency exemption, § 46:19

Dower, § 4:27

Earnings of child, § 1:33

Estate tax consequences, § 46:23

Financial impact management

generally, § 46:26

during divorce process, § 46:28

post divorce, § 46:29

preparing for divorce, § 46:27

Gift tax consequences, § 46:22

Income tax returns, filing of, § 46:21

Life insurance, § 46:4

Notices to be sent out, § 46:4

Post divorce management of financial impact, § 46:29

Postnuptial agreements, § 46:12

Preparing for divorce, management of financial impact, § 46:27

Property

division, § 46:14, 46:15

transfers, § 46:20

DIVORCE AND SEPARATION

—Cont'd

Revocable trusts affected by divorce,
§ 46:3A

Separation agreements, § 46:13

Spouses' rights, generally, § 1:61,
1:69

Taxation

alimony, § 46:17

dependency exemption, § 46:19

estate tax consequences, § 46:23

gift tax consequences, § 46:22

income tax returns, filing of,
§ 46:21

property transfers, § 46:20

Totten trusts, § 46:1

Unmarried cohabitants, § 46:10

Wills, § 46:3

DOCUMENTARY TAX STAMP

Property taxes, § 39:24.2

DOMESTIC PARTNERSHIP AGREEMENT

Non-traditional estate planning,
§ 53:5, 53:18

Sample, § Appendix 73

Wealth planning for cohabitating
couples, cohabitation agreement,
§ 43:48

DOMICIL AND RESIDENCE

Conflict of Laws (this index)

Death taxes, conflict of laws, § 43:3

Motor vehicle of decedent-resident
titled out-of-state, succession to,
§ 7:8

Nonresidents (this index)

Operation of law, domicile by, § 43:9

DONATIONS

Gifts (this index)

DO-NOT-RESUSCITATE PROCEDURE ACT

Right to die, § 49:9 to 49:11

DOWER

Dwelling house of decedent,
occupancy of, § 4:7

Marital deduction, § 40C:9

Protection of Inheritance (this
index)

Requisites to a valid conveyance
rules regarding dower, § 27A:3

Revocable inter vivos trusts, dower
as elective right in Michigan,
Revised Probate Code provi-
sions, § 14:6

DRAFTING

Assets of decedent, pecuniary
formula clauses for valuation
and sale, § 4:36

Conditional will, § 6:29

Discretionary powers of trustees.

Trustees (this index)

Joint or mutual wills, § 6:317

Powers of Appointment (this index)

Presumption from confidential rela-
tionship of undue influence by
attorney as draftsman and bene-
ficiary, § 6:57

Simultaneous Death Act, § 6:253

Trusts (this index)

Unauthorized practice of law, draft-
ing dispositive instruments,
§ 43:33

Wills (this index)

DRAM SHOP ACTIONS

Parent's relational duties due child,
§ 1:10

DRUG COVERAGE

Medicare, § 54:10

DRUGS AND NARCOTICS

Assets of Estates (this index)

Testamentary capacity. **Wills** (this
index)

DUE PROCESS

Generally, § 41:4

INDEX

DUE PROCESS—Cont'd

Obstruction of justice statutes,
§ 48:1A

DURABLE POWERS OF ATTORNEY

Elder law, incapacitated clients,
§ 54:36

Powers of Attorney (this index)

DURATION

Time and Date (this index)

DURESS

Coercion (this index)

DUTY TO DEFEND

Liability insurance, § 28B:7

DWELLING HOUSE

Protection of spouse's inheritance,
occupancy of decedent's dwelling,
§ 4:7

DYING DECLARATIONS

Probate and administration of
decedent's estates, § 6:154

Will's probate, § 6:154

EARMARKS

Guardians and conservators, duty to
earmark investments, § 24:46

Personal representative's duty to
earmark and the nominee statute
for corporate fiduciaries, § 8:46

Probate and administration of
decedent's estates, duty of
personal representative to
earmark and the nominee statute
for corporate fiduciaries, § 8:46

Trustees' investment duties, § 21:46

EARNINGS

Compensation, Wages, and Salaries
(this index)

ECCENTRICITIES

Wills, effect on, § 6:43

ECONOMIC SUBSTANCE DOCTRINE

Value and valuation, § 40D:8

EDUCATION

Schools and Education (this index)

ELDER LAW

Generally, § 54:1 to 54:38

Domestic relationships

generally, § 53:17, 53:18

companionships, § 53:18

marriages, second, § 53:17

Durable power of attorney, incapacitated clients, § 54:36

Guardianship and conservatorship,
incapacitated clients, § 54:35

Health Maintenance Organizations
(this index)

Heath care

financing

generally, § 54:20 to 54:24

home equity conversion, § 54:22

long-term care insurance,
§ 54:24

medigap insurance, § 54:23

trusts, § 54:21

planning

generally, § 54:29 to 54:33

home care, § 54:30

long term care, § 54:31

termination of care, § 54:32

Home care planning, § 54:30

Incapacitated clients

generally, § 54:34 to 54:38

durable power of attorney, § 54:36

guardianship and conservatorship,
§ 54:35

joint bank accounts, § 54:38

revocable trusts, § 54:37

Joint bank accounts, incapacitated
clients, § 54:38

Medicaid (this index)

Medicare (this index)

ELDER LAW—Cont'd

Revocable trusts, incapacitated clients, § 54:37

ELECTION AND OPTION

Beneficiaries' post-mortem options.

Beneficiaries (this index)

Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:87

Private express trusts, election between tracing and damages, § 20:18

Settlement of life insurance policy proceeds. **Life Insurance** (this index)

Spouse's election against will. **Protection of Inheritance** (this index)

Wills (this index)

ELIGIBILITY

Qualification and Disqualification (this index)

EMBEZZLEMENT

Statutes of limitation, § 48:69

EMOTIONAL DISTRESS

Statutes of limitation, § 48:51

EMPLOYEE BENEFIT PLANS

Generally, § 29:1 to 29:29

Annuities (this index)

Beneficiary designations for IRAs, Employee Benefit Plans and Section 403(b), § 29:28.1

Charities, tax free distributions from IRA, § 29:28.7

Conclusion, § 29:29

Employee Stock Ownership Plans (this index)

ERISA

generally, § 29:8

administration and enforcement, § 29:13

EMPLOYEE BENEFIT PLANS

—Cont'd

ERISA—Cont'd

minimum funding requirements, § 29:11

minimum participation and vesting standards, § 29:10

plan termination insurance, § 29:14

qualified plans, § 29:15

reporting and disclosure requirements, § 29:9

standards of fiduciary duties, § 29:12, 29:13

statutes of limitation, § 48:79

Estate taxation of employees, § 29:20

"First-time homebuyers," early withdrawal from IRAs for, § 29:28.4

Higher education expenses, early withdrawal from IRAs for, § 29:28.5

Income tax

employers, taxation of, § 29:19

qualified plans, taxation of employees and beneficiaries, § 29:16

trusts, taxation of, § 29:18

Individual retirement accounts, § 29:28

Maximizing Social Security benefits, § 29:30

Medical savings accounts, § 29:28.2

Nondiscrimination rules, moratorium on state and local plans compliance with, § 29:10

Nonqualified plans, advantages of deferred compensation, § 29:7

Nonqualified stock options, § 29:4

Plan termination insurance, § 29:14

Qualified joint and survivorship annuity ("QJSA"), § 29:17

Qualified plans

generally, § 29:15

annuity plans, § 29:26

INDEX

EMPLOYEE BENEFIT PLANS

—Cont'd

- Qualified plans—Cont'd
 - employee stock ownership plans, § 29:25, 29:25.50
 - income taxation of employees and beneficiaries, § 29:16
 - pension plans, § 29:22
 - profit-sharing plans, § 29:23
 - stock bonus plans, § 29:24
 - stock option and stock compensation plans, § 29:6
 - stock ownership plans, § 29:25, 29:25.50
 - taxation of, § 29:16
- Qualified preretirement survivor annuity (“QPSA”) requirements, § 29:17
- Qualified voluntary contributions, § 29:27
- Roth IRAs, § 29:28.3
- Social Security benefits, maximizing, § 29:30
- Stock options and other stock compensation plans
 - generally, § 29:2
 - nonqualified stock options, § 29:4
 - qualified plans, § 29:6
 - restricted stock under section 83, § 29:3
 - tandem appreciation plans, § 29:5
- Tax-exempt education IRA, § 29:28.6
- Taxpayer Relief Act of 1997
 - excise tax on excess distributions, repeal of, § 29:16
 - nondiscrimination rules, moratorium on state and local plans compliance with, § 29:10
 - offset provision, § 29:13

EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA)

Employee Benefit Plans (this index)

EMPLOYEE STOCK OWNERSHIP PLANS

- Generally, § 52:1 to 52:11
- Charitable gift transactions, § 52:10
- Corporations using ESOPs, § 52:9
- Deductions for dividends paid, § 52:5
- Definition, § 52:2
- Dividends paid, deductions for, § 52:5
- Estate planning purposes, uses of ESOPs by business owners, § 52:7
- Exit strategy for business owner, § 29:25.50
- Increase employee engagement, § 29:25.50
- Leveraged ESOPs, § 52:8
- Objectives, § 52:1
- Potential problems envisioned, § 52:6
- Related estate planning concepts, ESOPs and, § 52:11
- Tax advantages, § 52:4
- Tax-free rollover, sale of stock to ESOP as, § 52:3

ENCUMBRANCES

Liens and Encumbrances (this index)

ENDORSEMENTS

- Trustee's authority to endorse or issue commercial paper, § 21:120

ENDOWMENT POLICY

- Life insurance, § 28:5

ENFORCEMENT

- Charitable gifts, § 22:67
- Foreign wills and trusts, § 51:10
- Judicial system's power to issue and enforce writs and process, § 38:12

ENTIRETIES, TENANCIES BY

Tenancies by the Entireties (this index)

**“EN VENTRE SA MERE”
CHILDREN**

Intestate succession, § 3:35

**ENVIRONMENTALLY
CONTAMINATED
PROPERTIES, RISKS
ASSOCIATED WITH OWNING**

Generally, § 27A:33

Additional hazardous waste statutes,
§ 27A:38

Defenses, § 27A:36

Donees, trustees, and heirs, problems
for, § 27A:32

Drafting trusts to diminish trustee’s
liability for real estate with
environmental hazards,
§ 27A:40

Hazardous substance under
CERCLA, § 27A:35

Hazardous waste statutes, alteration
to narrow liability, § 27A:39

Liability, § 27A:34

Michigan hazardous waste statutes,
§ 27A:39

Planning for possible liability under
CERCLA, § 27A:37

Preemption of state environmental
laws, § 27A:34A

State environmental laws, preemption
of, § 27A:34A

Trustee, third-party defense denied
to, § 27A:34

EPIC

**Estates and Protected Individuals
Code** (this index)

EQUAL PROTECTION

Generally, § 41:3

EQUITABLE CHARGE

Trusts, distinguished, § 11:19

EQUITABLE CONVERSION

Conflict of laws, equitable conversion
of real property by testamentary

EQUITABLE CONVERSION

—Cont’d

direction to sell land, § 44:29

EQUITABLE INTERESTS

Inter vivos trusts, merger by acquisi-
tion of equitable interest by
trustee, § 18:23

Private express trusts, attachment of
equitable interest in trust,
§ 20:31

Testamentary disposition, property
subject to, § 6:16

EQUITY

Crowdfunding equity-based model,
§ 27C:28

Distinction maintained between juris-
diction of probate court and
equity, § 38:7

Injunctions (this index)

Interrelation of probate court and
equity, § 38:6

Specific Performance (this index)

Statutes of limitation, § 48:67,
48:106

ERISA

Employee Benefit Plans (this index)

ERRORS AND OMISSIONS

Liability insurance, § 28B:13

ESCHEAT

Abandonment and Escheat (this
index)

ESOP

Employee Stock Ownership Plans
(this index)

ESTATE AND GIFT TAX

Unusual assets, § 27C:13

ESTATE FREEZING TRUSTS

Chapter 14, § 12:11

ESTATE PLANNING PRACTICE

Generally, § 43:1 to 43:48

INDEX

ESTATE PLANNING PRACTICE —Cont'd

Attorneys (this index)
Digital currencies, § **27C:53**
Trustees, implications for estate planning, § **21:87**

ESTATES

Assets of Estate (this index)
Claims Against Estate (this index)
Concurrent Estates (this index)
Conveyances, words of creation of estates, § **27A:6**
Income Tax (this index)
Medicaid, § **54:17**
Mineral Rights and Royalties (this index)
Possessory Estates (this index)
Probate and Administration of Decedent's Estate (this index)
Separate estate, wife's right to, § **1:43**
Taxation
 Estate Tax (this index)
 income tax. **Michigan Law of Taxation** (this index)
 Inheritance Tax (this index)
Wills (this index)

ESTATES AND PROTECTED INDIVIDUALS CODE

Generally, § **4:2A**
Adoption, § **30:4**
Barring right of disclaimer, § **30:9**
Bars to disclaimer, § **30:12B**
Beneficiary by will, § **30:6**
Disclaimable interest, property included, § **30:5**
Disclaimers (this index)
 Federal disclaimer, § **30:1 to 30:3**
 Fiduciary, definition of, § **30:6**
 Fiduciary powers, § **30:12A**
 Impact of disclaimer to various classes of persons, § **30:8**
 Legal effect of disclaimer, § **30:7**

ESTATES AND PROTECTED INDIVIDUALS CODE—Cont'd

Post-mortem planning. Disclaimers (this index)
Selected text, § **Appendix A**
Statute of limitations, § **48:117**
What property may be disclaimed, § **30:6**
Who may disclaim, § **30:6**
Written waiver, § **30:9**
Wrongful distribution, § **30:10**

ESTATE TAIL

Wills, construction and interpretation of, § **6:217**

ESTATE TAX

Generally, § **40A:1**
Administration expenses' deductions, § **6:273**
Annuities (this index)
Basic planning considerations, § **40A:12**
Business uses of insurance, estate tax ramifications of buy-sell agreements funded with insurance, § **31C:3**
Community property gifts, § **22:62**
Computation and payment, § **40A:4, 40A:8**
Conservation easement, estate tax exclusion with respect to, § **22:90**
Credits against estate, gift, and income tax, § **40A:13**
Deductions
 Marital Deduction (this index)
 post-mortem planning, optimal use of deductions
 generally, § **30:17**
 additional credits, § **30:22F**
 both income and estate tax purposes, expenses deductible for, § **30:22**
 comparing tax credits to tax deductions, § **30:22C**

ESTATE TAX—Cont'd

Deductions—Cont'd

post-mortem planning, optimal use of deductions—Cont'd
either estate or income tax purposes, expenses deductible for, § 30:21

estate tax purposes only, expenses deductible for, § 30:20
nondeductible expenses, § 30:18
summary of tax credits, § 30:22D

tax credits-relevant income tax credits, § 30:22B to 30:22F

tax procedure, § 30:22E
value of gross estate, deductions to be made after computing, § 40B:15

Divorce and separation, § 46:23

Employee benefit plans, estate taxation of employees, § 29:20

Gross estate

generally, § 40A:2, 40B:1 to 40B:15

assets includable in annuities and other payments, § 40B:9

conclusion, § 40B:15

date of valuation, § 40B:14

gifts taxable in donor's gross estate, *infra* this subgroup

insurance proceeds, § 40B:12

jointly owned property, § 40B:10

miscellaneous property, § 40B:3

overview, § 40B:1

power of appointment exercisable by decedent, property subject to, § 40B:11

property owned by decedent at time of death, § 40B:2

valuation of assets, § 40B:13, 40B:14

gifts taxable in donor's gross estate generally, § 40B:4

ESTATE TAX—Cont'd

Gross estate—Cont'd

gifts taxable in donor's gross estate—Cont'd

death, gifts taking effect at, § 40B:7

retained rights, § 40B:8

retention of right to income, gifts with, § 40B:6

three years of death, gifts made within, § 40B:5

Husband and wife. Marital deduction, *infra*

Joint ownership

generally, § 22:58

before Economic Recovery Tax Act of 1981, § 22:56

disadvantages of, § 22:58

gross estate, assets includable in, § 40B:10

severing joint tenancies or tenancies by the entirety, § 22:59

Life Insurance (this index)

Life insurance trusts, estate tax consequences, § 28A:9

Malpractice of attorney, negligence in preparation of estate tax returns, § 43:23

Marital Deduction (this index)

Michigan estate tax

generally, § 39:2, 39:3

due date and penalties, § 39:6

jurisdiction to determine tax, § 39:4

liability for tax, § 39:5

statute of limitations, § 39:7

Overview, § 40A:1

Post-mortem planning

generally, § 30:15

deferral of estate tax liability

generally, § 30:23

closely held business interests, deferrals for, section 6166, § 30:26

INDEX

ESTATE TAX—Cont'd

- Post-mortem planning—Cont'd
 - deferral of estate tax liability—Cont'd
 - extensions for reasonable cause, § 30:24
 - extensions for reversionary or remainder interests, § 30:25
 - payment of estate tax
 - generally, § 30:27
 - flower bonds, § 30:28
 - stock redemptions, § 30:29
 - valuation of decedent's gross estate, § 30:16
- Probate and administration of decedent's estates, estate tax on wrongful death recoveries, § 8:129
- Property owned by decedent at death. Gross estate, *supra*
- Resident aliens, forms for. Citizens and resident aliens, forms for, *supra*
- Severing joint tenancies or tenancies by the entirety, § 22:59
- Social security, § 28:32
- Taxable estate, § 40A:3
- Taxpayer Relief Act of 1997
 - capital gains, lowering of maximum tax rate on, § 30:28
 - family-owned business exclusion, § 30:16
- Transfers subject to, § 40A:1
- Value and valuation
 - as to valuation of property under chapter 14 of Internal Revenue Code. **Transfer Tax** (this index)
 - gross estate, assets includable in date of valuation, § 40B:14
 - valuation of assets, § 40B:13, 40B:14
 - post-mortem planning, tax liability, valuation of decedent's gross estate, § 30:16

ESTATE TAX—Cont'd

Wills (this index)

ESTOPPEL

Waiver and Estoppel (this index)

ESTOPPEL BY WARRANTY DEED

Conveyances, § 27A:2

ETHICS

Attorneys (this index)

EUPHORIA

Testamentary capacity, therapeutic drugs as affecting, § 6:47

EVIDENCE

- Burden of proof. **Presumptions and Burden of Proof** (this index)
- Conveyances, use of certain instruments in evidence, § 27A:8
- Discovery** (this index)
- Expert and opinion testimony. **Wills** (this index)
- Hearsay. **Wills** (this index)
- Malpractice of attorney, proof of damages, § 43:27
- Parol evidence. **Wills** (this index)
- Presumptions and Burden of Proof** (this index)
- Private express trusts, impact of Michigan Rules of Evidence on lost inter vivos trust instruments, § 13:32
- Probate and administration of decedent's estates, dying declarations, § 6:154
- Wills** (this index)

EXAMINATION

Anatomical gifts, § 45:36

EXCEPTIONAL WILLS

Generally, § 6:89

EXCHANGES

Business uses of insurance, surrender or exchange of policies, § 31C:7

EXCISE TAX

Gift tax, effect on valuation, § 22:39

EXCITED UTTERANCES

Will's probate, § 6:153

EXCULPATORY CLAUSES

Trustees, relief from liability, § 21:83

Trusts, inclusion in, § 12:24

EXECUTION OF WILL

Wills (this index)

EXECUTION SALE

Judicial Sale (this index)

EXECUTORS AND

ADMINISTRATORS

Bonds and Undertakings (this index)

Inheritance taxes, apportionment and payment, § 6:276

Probate and Administration of Decedent's Estate (this index)

Trusts, distinguished, § 11:21

Wills (this index)

EXECUTORY INTEREST

Grantee future interests, § 34:8

EXEMPTIONS

Bankruptcy, exemptions from claims of creditors, § 42:63

Cemetery property exempt from creditor process, § 45:46

Charities and other nonprofit organizations, tax exemptions, § 47:6 to 47:8

Divorce and separation, dependency exemption, § 46:19

Homestead Property Tax Exemption (this index)

Spouse's inheritance protection. Protection of Inheritance (this index)

Trusts, exemption of trustees as both regulated persons, investment

EXEMPTIONS—Cont'd

advisers and/or broker-dealers, § 11:26

EXEMPT PROPERTY ALLOWANCE

Generally, § 2:8

EXONERATION

Wills, constructional rules as to distribution of estate, § 6:249

EXORDIUM CLAUSE

Will provision, § 6:255

EXPATRIATION

Foreign trust taxation, § 51:8

EXPECTANCIES

Intestate succession altered by release and transfer, § 3:47

Private express trusts, trust res requirement, § 13:28

Protection of children's inheritance, release of expectancies, § 5:11

Statutes of limitation, § 48:51

Wills, constructional rules as to distribution of estate, § 6:243

EXPENSES AND EXPENDITURES

Administration and Administration Expenses (this index)

Allowances (this index)

Costs of Actions (this index)

Crowdfunding, questions for IRS, § 27C:35, 27C:39

Fees (this index)

Funeral Expenses (this index)

Intestate estate distribution, prior payment of charges before, § 3:16, 3:17

Medical Expenses (this index)

Michigan Uniform Principal and Income Act, allocation of receipts and expenditures, § 15:12

Probate and Administration of Decedent's Estate (this index)

INDEX

EXPENSES AND EXPENDITURES

—Cont'd

Reimbursements (this index)

Trustees (this index)

Wills (this index)

EXPERT AND OPINION

TESTIMONY

Wills (this index)

EXPRESS STATUTORY

EXEMPTION

Probate and administration of
decedent's estates, relief from
liability for personal representa-
tives, § 8:65

Trustees, relief from liability, § 21:84

EXPRESS TRUSTS

Generally, § 11:7

Private Express Trusts (this index)

EXPRESS WILL PROVISIONS

Probate and administration of
decedent's estates, relief from
liability for personal representa-
tives, § 8:64

EXTORTION

Statutes of limitation, § 48:68

EXTRAORDINARY SERVICES

Guardians and conservators,
compensation and expenses,
§ 24:96

Probate and administration of
decedent's estates, compensa-
tion of personal representatives,
§ 8:91

Trustees, § 21:141

EXTRAORDINARY TRUST

PURPOSES

Generally, § 19:27 to 19:52

Charitable Trusts (this index)

Historical development, § 19:28

EXTRINSIC EVIDENCE

Wills (this index)

FAIRNESS

Guardians and conservators, duties,
§ 24:56

Trustees' duty of fairness in transac-
tions with beneficiary, § 21:71

FALSE IMPRISONMENT

Statutes of limitation, § 48:51

FAMILY ALLOWANCE

Generally, § 2:10

FAMILY AND RELATIVES

Allowances for family, § 2:8, 4:6

Anatomical gifts, § 45:32 to 45:34

Family business succession,
§ 27B:15 et seq.

Life insurance, intra-family sales,
§ 28:23.2

Non-Traditional Estate Planning
(this index)

Private express trusts, demands of
beneficiary's family for support,
§ 20:35

Wills (this index)

FAMILY BUSINESS SUCCESSION

Securities transfers, § 27B:15 et seq.

FAMILY ESTATE PLAN

Tax practice and the family estate
planner, § 43:41

Wills, periodic review of, § 6:344

FAMILY PARTNERSHIPS

Income Tax (this index)

FARMS AND FARMING

Agriculture (this index)

FEDERAL CONSTITUTION

Constitutional Constraints (this
index)

FEDERAL COURTS

Conflicts with federal courts, § 38:8

FEDERAL SECURITIES LAWS

Private express trusts, inter vivos trust as “security” for purposes of federal securities laws, § 13:36

FEDERAL TAXATION

Charitable Gifts (this index)

Creditors’ rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:91

Estate Tax (this index)

Generation-Skipping Transfer Tax (this index)

Gift Tax (this index)

Income Tax (this index)

Native American tax issues, § 53:26, 53:27

Non-charitable gifts. **Inter Vivos Gifts** (this index)

FEES

Administration expense, bonding fees as, § 2:4

Attorney’s Fees (this index)

Contingent Fees (this index)

Probate and Administration of Decedent’s Estate (this index)

FEE SIMPLE

Inheritance, estates of, fee simple absolute, § 33:4

Wills, construction and interpretation of, § 6:218, 6:219

FIDUCIARIES

Generally, § 2:1A, 8:88A

Addiction and addicts, § 23:43, 23:58

Administrators. **Executors and Administrators** (this index)

Agents and Agency (this index)

Attorneys (this index)

Co-fiduciaries, trustees’ bonds, § 21:27

FIDUCIARIES—Cont’d

Conservators. **Guardians and Conservators** (this index)

Deeds, § 27A:5B

Digital currencies and fiduciary liability, § 21:45.30

Executors and Administrators (this index)

Fees, informal probate, § 9:21

Fiduciary Access to Digital Assets Act, § **Appendix A**

Foreign Fiduciaries (this index)

Guardians and Conservators (this index)

Legal theories of principal for action against any fiduciaries, § 21:80A

Marijuana, fiduciary responsibility and trustees, § 21:49.10

Mineral rights and royalties, § 37A:6

Personal Representatives (this index)

Probate and administration of decedent’s estates, duty of personal representative to earmark and the nominee statute for corporate fiduciaries, § 8:46

Trustees (this index)

Wills (this index)

FIDUCIARY SECURITY TRANSFERS

Probate and administration of decedent’s estates, § 8:50

FILING

Records and Recording (this index)

FINAL JUDGMENTS AND ORDERS

Comity by Michigan probate courts to final orders of out of state courts, § 44:62

Creditors’ rights, final judgments for purposes of appeal, § 42:67

INDEX

FINAL SETTLEMENT OF ACCOUNTS

Trustees, § 21:38

FINANCIAL CHALLENGES OF DIVORCE

During divorce process, § 46:28

Following divorce, § 46:29

Management, § 46:26 to 26:29

Preparing for divorce, § 46:27

FINANCIAL NEED

Medicaid, § 54:15

“FIRST-TIME HOMEBUYERS”

Early withdrawal from IRAs for,
§ 29:28.4

FIXTURES

Wills, conflict of laws, § 44:30

FLOWER BONDS

Estate tax, payment of, post-mortem
planning, § 30:28

FORECLOSURE

Conservators, powers, § 24:85

Probate and administration of
decedent's estates, powers of
personal representatives, § 8:79

Trustees (this index)

FOREIGN CLAIMS

Payment thereof in Michigan, § 9:1.2

Statutes of limitation, § 48:92

FOREIGN LAW

Conflict of Laws (this index)

FOREIGN PERSONAL REPRESENTATIVE

Probate and Administration of
Decedent's Estates (this index)

FOREIGN TRUST TAXATION

Generally, § 51:1 to 51:10

Advanced planning with non-resident
aliens, § 51:11

FOREIGN TRUST TAXATION

—Cont'd

Categories of income and taxation,
§ 51:3

Death of beneficiary of qualified
domestic trust, § 51:8

Distributions, taxable, § 51:8

Enforcement of foreign wills and
trusts, § 51:10

Estate tax issues, § 51:4

Expatriation, § 51:8

Foreign estates, income taxes, § 51:3

Foreign grantor trusts, § 51:6

Foreign trusts, § 51:5

Generation-skipping tax issues,
§ 51:4

Gift tax issues, § 51:4

Income tax issues, § 51:3

Nonresident alien status and income
tax, § 51:3

Offshore asset protection trusts,
§ 42:31, 42:92

Qualified domestic trusts, § 51:8

Special rules applicable to foreign
trusts, § 40F:26

Treaties, § 51:2

U.S. beneficiaries, determination of,
§ 51:5

U.S. persons, trusts established by,
§ 51:7

FOREIGN WILLS

Wills (this index)

FORESEEABLE CREDITORS

Fraudulent conveyances, § 42:25

FORFEITURE RESTRAINTS ON ALIENATION

Direct restraints on alienation, § 35:3

FORFEITURES

Allowances and exemptions of
spouse forfeited by misconduct,
§ 4:8

Assets of Estate (this index)

FORFEITURES—Cont'd

- Guardians and conservators, forfeiture of compensation, § **24:98**
- Intestate Succession** (this index)
- Probate and administration of decedent's estates, forfeiture and compensation of personal representatives, § **8:99**
- Spousal rights. **Husband and Wife** (this index)
- Trustees, forfeiture of compensation, § **21:145**
- Wills** (this index)

FORGIVENESS OF INDEBTEDNESS

- Gift tax, § **22:16**

FORMER WILLS

- Undue influence from evidence of former wills, § **6:58**

FORMS

- Addiction and Addicts** (this index)
- Charities and other nonprofit organizations, § **47:12**
- Intestate estate, forms of probate administration, generally, § **3:10**
- Marital deduction, sample will and trust provisions utilizing, § **40C:36**
- Unauthorized practice of law, supplying forms to individuals, § **43:34**

FOSTER CARE LICENSEES

- Right to die, Do-Not-Resuscitate Procedure Act, § **49:11**

FRATERNAL BENEFICIARY ASSOCIATIONS

- Funeral expenses, § **45:56**

FRAUD AND DECEIT

- Fraudulent Conveyances** (this index)
- Inter vivos trust created in fraud of creditors' claims, § **14:7**

FRAUD AND DECEIT—Cont'd

- Intestate succession, inter vivos transfers in fraud of heirs, § **3:51**
- Legal theories of principal for action against any fiduciaries, § **21:80A**
- Malpractice of attorney, § **43:28**
- Marital rights, fraud on, § **4:38, 6:19, 14:5**
- Statutes of Limitation** (this index)
- Wills** (this index)

FRAUD ON THE MARITAL RIGHT

- Generally, § **4:38, 14:5, 14:5(c)**

FRAUDS, STATUTE OF

- Private Express Trusts** (this index)
- Statute of requisites to a valid conveyance, § **27A:3**

FRAUDULENT CONVEYANCES

- Generally, § **42:20 to 42:34**
- Bankruptcy, § **42:58**
- Bulk transfers, § **42:29**
- Classification of creditors, § **42:21**
- Consideration, gifts and transfers without, § **42:24**
- Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § **42:90**
- Foreseeable creditors, § **42:25**
- Gifts and transfers without consideration, § **42:24**
- Intent
 - generally, § **42:23, 42:27**
 - Uniform Fraudulent Conveyances Act, § **42:20**
 - unintentional fraudulent conveyances, § **42:26**
- Offshore trusts, § **42:31, 42:32**
- Present creditors, conveyances to, § **42:22**
- Revocable trusts, § **42:33**
- Statute of limitations, § **48:71**

INDEX

FRAUDULENT CONVEYANCES **—Cont'd**

Statutes of limitation, § 48:71
Trusts, § 42:31 to 42:33
Uniform Fraudulent Transfer Act
(repealing Uniform Fraudulent
Conveyance Act and various
statutes requiring intent),
§ 42:20

FREEHOLD ESTATES

Possessory Estates (this index)

FREEZING VALUES FOR TAX PURPOSES

Generally, § 22:33, 22:35, 40D:7

FULL FAITH AND CREDIT

Generally, § 41:6

FUNDS

Malpractice of Attorney (this index)
Trusts (this index)

FUNERAL EXPENSES

Generally, § 45:47 to 45:56
Crowdfunding, questions for IRS,
§ 27C:39
Fraternal beneficiary associations,
§ 45:56
Necessity furnished to wife, § 1:55
Priorities
 administration expenses preceding
 funeral expenses, § 2:5
 charges against estate, § 2:5
Priority of claims for funeral expen-
ses, § 45:49
Probate and administration of
 decendent's estates, obligation for
 expense of last illness or funeral,
 § 8:109
Reasonableness, § 45:50
Reimbursement, § 45:51
Sale of funeral goods or services,
§ 45:57
Statute concerning sale of funeral
goods or services, § 45:57

FUNERAL EXPENSES—Cont'd

Tombstones and burial lots, § 45:52
Veterans, special privileges to,
§ 45:55
Wills, testamentary directions to pay
funeral expenses, generally,
§ 45:48
Workman's Compensation Act,
§ 45:54
Wrongful death actions, § 45:53

FUNERALS

Burial (this index)
Expenses. **Funeral Expenses** (this
index)

FURS

Gift tax, excise tax as affecting value,
§ 22:39

FUTURE ADVANCEMENTS

Advancements (this index)

FUTURE INTERESTS

Generally, § 34:1 to 34:28
Common law doctrines
 destructibility of contingent
 remainders, § 34:13
 Shelley's case, rule in, § 34:14
 Wild's case, rules in, § 34:16
 worthier title doctrine, § 34:15
Contingent remainders, destructibility
of, § 34:13
Gift Tax (this index)
Grantee future interests
 generally, § 34:6
 executory interest, § 34:8
 remainder, § 34:7
Grantor future interests
 possibility of reverter, § 34:4
 power of termination, § 34:5
 reversion, § 34:3
Legal incidents of
 alienability, § 34:9
 creditors, rights of, § 34:11

FUTURE INTERESTS—Cont'd

Legal incidents of—Cont'd
 life tenant, rights of future interest
 holders vis-a-vis, § 34:12
 transferability of future interests,
 § 34:10

Perpetuities, rule against. **Rule
 Against Perpetuities** (this
 index)

Possessory Estates (this index)

Remainders (this index)

Reversionary Interests (this index)

Rule Against Perpetuities (this
 index)

Rule of representation in probate
 court proceedings affecting
 future interests
 generally, § 34:25
 analysis of court rule of representa-
 tion, § 34:27

constitutional considerations,
 § 34:28

court rule, representation by,
 § 34:26

Statutory scheme of, § 34:2

Virtual representation rule. Rule of
 representation in probate court
 proceedings affecting future
 interests, *supra*

Wills (this index)

GAMBLING

Asset forfeitures, § 55:14

GARNISHMENT

Generally, § 42:73

Liability insurance, § 42:71

Time garnishment remains in effect,
 § 42:70

GAYS

Homosexuals (this index)

**GENERATION-SKIPPING
 TRANSFER TAX**

Generally, § 40E:1 to 40E:8

GENERATION-SKIPPING

TRANSFER TAX—Cont'd

Allocation of d1 million exemption,
 § 40E:3

Basic planning considerations,
 § 40A:12

Computation and payment, § 40A:11

Conclusion, § 40E:8

Deductions, § 40A:10

Definitions, § 40E:2

Direct skip, definition of, § 40E:2

Formula and funding clauses for,
 § 40C:40

Fundamentals of planning, § 40E:6

Liability for tax, § 40E:4

Life insurance trusts, § 28A:11

Michigan generation-skipping
 transfer tax, § 39:8

Non-generation skipping transfer tax
 considerations, § 40E:5

Non-generation-skipping transfer tax
 considerations, § 40E:5

Non-skip person, definition of,
 § 40E:2

Overview, § 40A:1, 40A:9, 40E:1

Shelters, § 40E:6, 40E:7

Skip person, definition of, § 40E:2

Taxable amount, § 40E:4

Taxable distribution, definition of,
 § 40E:2

Taxable termination, definition of,
 § 40E:2

Taxpayer Relief Act of 1997,
 § 40A:9, 40E:2, 40E:5

Tax shelters, § 40E:6, 40E:7

Transferor, definition of, § 40E:2

Transfers subject to, § 40A:1

Trust, definition of, § 40E:2

Valuation of property under chapter
 14 of Internal Revenue Code.

Transfer Tax (this index)

**GENERATION-SKIPPING TRUSTS
 AND RELATED TRANSFERS**

Planning considerations, § 12:12

INDEX

GENERATION-SKIPPING TRUSTS AND RELATED TRANSFERS —Cont'd

Tax. **Generation-Skipping Transfer
Tax** (this index)

GIFTS

Generally, § 22:1 to 22:98

Anatomical Gifts (this index)

Causa Mortis Gifts (this index)

Charitable Gifts (this index)

Class Gifts (this index)

Conservation easement, estate tax
exclusion with respect to,
§ 22:90

Crowdfunding

gift-based model, § 27C:32

Gift-based model, § 27C:32

gifts to individuals, § 27C:34

IRS, questions for, § 27C:34

Death, gifts in contemplation of.

Causa Mortis Gifts (this index)

Disinheritance of child by nominal
gift in will, § 5:5

Environmentally contaminated prop-
erties, risks associated with
owning, problems for donees,
§ 27A:32

Estate Tax (this index)

Fraudulent conveyances, gifts and
transfers without consideration,
§ 42:24

Gift Tax (this index)

Interference, § 50:42

Inter Vivos Gifts (this index)

Intestate share as gift to surviving
spouse affecting election right as
to will, § 4:31

Michigan gift law concerning non-
charitable gifts, generally,
§ 22:64

Michigan Uniform Gifts to Minors.
Gifts to Minors (this index)

Minors, gifts to. **Gifts To Minors**
(this index)

GIFTS—Cont'd

Minors, transfers to. **Uniform
Transfers to Minors Act** (this
index)

Nonresident aliens, provisions of
Taxpayer Relief Act of 1997,
§ 22:7

Partnership interests, annual exclu-
sion with respect to transfers of,
§ 22:46

Taxpayer Relief Act of 1997

charitable remainder annuity trust,
five percent probability test,
§ 22:83

charitable remainder unitrust,
required payment of unitrust
amount, § 22:84

conservation easement, estate tax
exclusion with respect to,
§ 22:90

lowering maximum tax rate on
long-term capital gain,
§ 22:82

nonresident aliens, § 22:7

reforming defective split-interest
gifts, § 22:81

Tax problems

Charitable Gifts (this index)

community property gifts, § 22:62

estate taxes, § 22:53, 22:54

excess liability property, gifts of,
§ 22:63

Gift Tax (this index)

income taxes, § 22:53, 22:55

Inter Vivos Gifts (this index)

jointly owned property

advantages and disadvantages,
§ 22:58

after Economic Recovery Tax
Act of 1981, § 22:61

before Economic Recovery Tax
Act of 1981, generally,
§ 22:56

severing joint tenancies or
tenancies by entirety,

GIFTS—Cont'd

- Tax problems—Cont'd
 - jointly owned property—Cont'd
 - § 22:59, 22:61
 - minors, gifts to, § 22:53
 - severing joint tenancies or tenancies by entirety, § 22:59
 - tenancies by entirety in personal property, § 22:60
 - tenancies by entirety in real property
 - generally, § 22:57
 - severing, § 22:59
- Uniform Gifts to Minors Act. **Gifts to Minors** (this index)
- Wills** (this index)

GIFTS TO MINORS

- Generally, § 22:93
- Estate taxation, § 22:54
- Formalities, § 22:94
- Gift Tax** (this index)
- Guardians and conservators,
 - compensation and expenses, custodians of statutory gifts to minors, § 24:102
- Income taxation, § 22:55
- “Kiddie” tax, § 22:55
- Powers and duties, § 22:95
- Successor custodians, § 22:96
- Tax pitfalls to avoid, § 22:53
- Termination, § 22:97
- Trusts, estate taxation, § 22:54
- Uniform Gifts to Minors Act
 - generally, § 22:93 to 22:98
 - estate tax, § 22:54
 - Gift Tax** (this index)
 - limitations of use of, § 22:98
 - repeal by Uniform Transfers to Minors Act, see **Uniform Transfers to Minors Act** (this index)
- Uniform Transfers to Minors Act** (this index)

GIFT TAX

- Generally, § 22:7
- Alternative dispute resolution, annual exclusion, § 22:45
- Annual exclusion
 - general requirements, § 22:45, 40A:13
 - practical tax and non-tax considerations, § 22:7
 - present or future interests, § 22:46
- Annuities, § 22:35, 22:36
- Assumption of tax liability by donee, valuation of net gifts, § 22:40
- Basic planning considerations, § 40A:12
- Basis for valuation, IRS obligation to disclose, § 22:41
- Blockage rule, value of property, § 22:30, 22:31
- Business transactions, transfers as, § 22:25
- Causa mortis gift, § 22:10, 22:14
- Charitable Gifts** (this index)
- Check, gift by, completion, § 22:14
- Children. Minors, *infra*
- Citizenship, § 22:9
- Class gift, § 22:52A
- Closely held stock
 - annual exclusion, § 22:45, 22:46
 - value of, § 22:31
- Community property gifts
 - generally, § 22:21, 22:62
 - closely held stock, § 22:31
- Completion, § 22:14
- Computation and payment, § 22:44, 40A:7, 40A:8
- Copyrights, § 22:37
- Corporations, transfers by, § 22:23
- Credits against tax, § 40A:13
- “Crummey power,” transfers for benefit of minor, § 22:47
- Deductions
 - charitable deduction, § 22:50, 22:72

INDEX

GIFT TAX—Cont'd

Deductions—Cont'd

Marital Deduction (this index)

Deed, delivery of, § 22:13

Definition of gift, generally, § 22:11

Delivery, § 22:13

Direct gifts, § 22:12

Disadvantages of gifts in family estate planning, § 22:8

Disclaimers as indirect gift, § 22:24

Disguised as sales, § 31B:40

Divorce and separation, § 46:22

Educational expenses, unlimited exclusion for, § 22:51

Excise tax, effect on valuation, § 22:39

Extension of time for filing return, § 22:52

Forgiveness of indebtedness, § 22:16

Furs, excise tax as affecting value, § 22:39

Future interests. Present or future interests, *infra*

Gift splitting by spouses generally, § 22:48

annual exclusion, generally, § 22:7

return, necessity of filing, § 22:52

Interest-free loans, § 22:27

Inter vivos gift, definition of, § 22:10

IRS obligation to disclose basis for valuation, § 22:41

Jewelry, excise tax as affecting value, § 22:39

Joint ownership

generally, § 22:58

before Economic Recovery Tax Act of 1981, § 22:56

disadvantages of, § 22:58

joint accounts, § 22:18

United States savings bonds, § 22:19

Legal requirements for effective gift for tax purposes, § 22:10

GIFT TAX—Cont'd

Life estates, remainders, and reversions

annual exclusion, § 22:46

joint ownership, equal division of sales proceeds between life tenant and remainderman, § 22:20

remainder interest, gift of, completion, § 22:14

value of gift, § 22:35

Life insurance, § 22:36, 28:25

Life insurance trusts, gift tax consequences, § 28A:7

Lifetime gifts, tax and non-tax reasons for, § 22:7

Limited liability companies, § 22:32

Marital Deduction (this index)

Medical expenses, unlimited exclusion for, § 22:51

Michigan as having no gift tax, § 22:64

Minors

generally, § 22:53

pitfalls to avoid, § 22:53

present or future interest, transfers for benefit of minor, § 22:47

Uniform Gifts To Minors Act, *infra*

Mortgage, transfer of property subject to, value, § 22:29

Mutual fund shares, § 22:34

Net gifts, valuation of, § 22:40

Non-tax considerations, annual exclusion, § 22:7

Notes

forgiveness of indebtedness, § 22:16

value of, § 22:33

Open-end investment company shares, § 22:34

Overvaluation penalties, § 22:43

Overview, § 40A:1

Partnerships, § 22:32

Patents, § 22:37

GIFT TAX—Cont'd

- Penalties for failure to file return, § 22:52
- Persons subject to tax, § 22:9
- Political organizations, § 22:26
- Possibility of reverter, completion of gift, § 22:14
- Powers of appointment, § 22:17
- Practical tax and non-tax considerations, annual exclusion, § 22:7
- Present or future interests
 - annual exclusion, § 22:46
 - minor, transfers for benefit of, § 22:47
 - return, necessity of filing, § 22:52
- Real estate, value of, § 22:29
- Returns
 - extension of time for filing return, § 22:52
 - filing of, § 6:274
 - gift splitting by spouses, necessity of filing return, § 22:52
 - marital deduction, necessity of filing return, § 22:52
 - necessity for filing, § 22:52
 - penalties for failure to file, § 22:52
 - present or future interests, necessity of filing return, § 22:52
- Sales, disguised as, § 31B:40
- Settlement of marital rights, transfers in, § 22:25
- Silver coins, § 22:38
- Sole proprietorships, § 22:32
- Splitting gift between spouses. Gift splitting by spouses, *supra*
- Statute of limitations in valuation disputes, § 22:42
- Statutes of limitation, valuation disputes, § 22:42
- Stocks and bonds
 - annual exclusion, gifts of minority interests, § 22:45
 - value of, § 22:30
- Taxable gifts, § 40A:6

GIFT TAX—Cont'd

- Taxpayer Relief Act of 1997, § 40A:6, 40A:7
- Tenancies by entirety in personal property, tax problems, § 22:60
- Tenancy by entirety of real property generally, § 22:20
 - annual exclusion, present or future interest, § 22:46
- Transfer by trustee, § 22:22
- Transfers by corporations, § 22:23
- Transfers for insufficient consideration, § 22:25
- Transfers subject to, § 40A:1, 40A:5
- Trusts
 - annual exclusion, § 22:45
 - completion of gift, § 22:14
 - present or future interests, *supra*
 - transfer by trustee, § 22:22
- Tuition, unlimited exclusion for educational purposes, § 22:51
- Undervaluation penalties, § 22:43
- Unified credit
 - generally, § 22:7
 - gift-splitting by spouses, § 22:48
- Uniform Gifts to Minors Act
 - generally, § 22:53
 - present or future interests, § 22:47
 - repeal by Uniform Transfers to Minors Act, see **Uniform Transfers to Minors Act** (this index)
- Unincorporated business interest, § 22:32
- United States silver coins, § 22:38
- Unlimited exclusion for educational or medical expenses, § 22:51
- Use of gifts, practical considerations, § 22:7
- Value and valuation
 - as to valuation of property under chapter 14 of Internal Revenue Code. **Transfer Tax** (this index)
 - generally, § 22:28

INDEX

GIFT TAX—Cont'd

- Value and valuation—Cont'd
 - assumption of tax liability by donee, valuation of net gifts, § 22:40
 - basis for valuation, IRS obligation to disclose, § 22:41
 - blockage rule, value of property, § 22:30, 22:31
 - closely held stock, value of, § 22:31
 - excise tax, effect on valuation, § 22:39
 - freezing value, § 22:33, 22:35, 40D:7
 - furs, excise tax as affecting value, § 22:39
 - IRS obligation to disclose basis for valuation, § 22:41
 - jewelry, excise tax as affecting value, § 22:39
 - life estates, remainders, and reversions, value of gift, § 22:35
 - mortgage, transfer of property subject to, § 22:29
 - net gifts, valuation of, § 22:40
 - notes, value of, § 22:33
 - overvaluation penalties, § 22:43
 - real estate, value of, § 22:29
 - statute of limitations in valuation disputes, § 22:42
 - stocks and bonds, value of, § 22:30
 - undervaluation penalties, § 22:43
- Waiver of fiduciary's fees, § 22:15

GOOD FAITH

- Personal representative's good faith duty, § 8:55
- Probate and administration of decedent's estates, good faith duty of personal representative, § 8:55
- Trustees' duty of good faith, § 21:51

GOVERNING INSTRUMENT

- Generally, § 8:35

GOVERNING LAW

- Conflict of Laws** (this index)

GOVERNMENTAL ACTIONS

- Statutes of limitation, § 48:86

GOVERNMENTAL IMMUNITY ACT

- Guardians ad litem, no immunity under Governmental Immunity Act, § 24:2

GRAMM-LEACH-BLILEY ACT

- Generally, § 43:39
- Disclosure notice, example, § 43:40

GRANDPARENTS

- Intestate succession, survival of grandparents, § 3:30
- Single parent children, estate planning for, § 53:12
- Visitation rights, § 1:39

GRANTOR RETAINED ANNUITY TRUST ("GRAT")

- Charitable remainder trusts, § 22:82 to 22:84
- Creation and validity of private express trusts, § 13:1 et seq.
- Family partnerships, corporations, trusts, and sales under Chapter 14, § 40D:1, 40D:4, 40D:7
- Income taxation of estates, trusts and beneficiaries, § 40F:29
- Introduction, scope and history of trusts, § 11:1 et seq.
- Planning opportunities using grantor trusts, § 40F:29
- Special trusts and trust provisions, § 19:14

GRANTOR RETAINED INCOME TRUST ("GRIT")

- Charitable remainder trusts, § 22:82 to 22:84
- Creation and validity of private express trusts, § 13:1 et seq.

GRANTOR RETAINED INCOME

TRUST (“GRIT”)—Cont’d

Family partnerships, corporations, trusts, and sales under Chapter 14, § **40D:1, 40D:4, 40D:7**
 Income taxation of estates, trusts and beneficiaries, § **40F:29**
 Introduction, scope and history of trusts, § **11:1 et seq.**
 Planning opportunities using grantor trusts, § **40F:29**
 Special trusts and trust provisions, § **19:14**

GRANTOR RETAINED UNITRUST (“GRUT”)

Charitable remainder trusts, § **22:82 to 22:84**
 Creation and validity of private express trusts, § **13:1 et seq.**
 Family partnerships, corporations, trusts, and sales under Chapter 14, § **40D:1, 40D:4, 40D:7**
 Income taxation of estates, trusts and beneficiaries, § **40F:29**
 Introduction, scope and history of trusts, § **11:1 et seq.**
 Planning opportunities using grantor trusts, § **40F:29**
 Special trusts and trust provisions, § **19:14**

GRANTOR TRUSTS

Charitable remainder trusts, general requirements, § **22:82**
 Creation and validity of private express trusts, § **13:1 et seq.**
 Defective grantor trusts, § **19:13, 22:33**
 Foreign trust taxation, § **40F:26, 51:6**
 Life insurance trusts, § **19:21, 28A:5**

GRAVE OF DECEDENT

Cemeteries (this index)

GROSS ESTATE

Estate Tax (this index)

GROSS FRAUD

Statutes of limitation, crime of gross fraud, § **48:70**

GROUP INSURANCE

Life insurance, § **28:13**

GUARANTORS

Liability insurance, § **28B:3**

GUARDIANS AD LITEM

Generally, § **24:53A**

GUARDIANS AND CONSERVATORS

Generally, § **23:2, 24:1 to 24:102**
 Acceptance of office
 conservators, § **24:7**
 guardians, § **24:6**
 Accounting
 duties of conservators, § **24:43**
 protection of property of persons under disability, conservators, accounting to court, § **23:22**
 reduction of bonds upon, § **24:30**
 Appointment
 generally, § **24:2**
 conservator, § **24:2, 24:5**
 hearing required for appointment of conservator, § **24:2**
 legally incapacitated individual, guardian of, § **24:4**
 minor, guardian of, § **24:3**
 Attorney as probate fiduciary, § **43:16**
 Bonds
 generally, § **24:23**
 actions on, § **24:35**
 alternatives, § **24:34**
 amount of, § **24:26**
 conditions of, § **24:28**
 conservator, bond not mandatory for, § **24:25**
 correction of defective bonds, § **24:27**
 duration of, § **24:33**

INDEX

GUARDIANS AND

CONSERVATORS—Cont'd

Bonds—Cont'd

- final approval by probate court,
§ 24:27
- general fiduciary bonds, § 24:23
- guardian, no bond requirement for,
§ 24:24
- new or additional bonds, § 24:29
- reduction of bonds upon account-
ing, § 24:30
- statutes of limitation, § 48:23
- sureties, § 24:31
- time for filing, § 24:32

Children. Minors, *infra*

Compensation

- generally, § 24:93
- attorneys and other agents,
§ 24:101
- custodians of statutory gifts to
minors, § 24:102
- expenses, § 24:94
- extraordinary services, § 24:96
- forfeiture of compensation,
§ 24:98
- fund as liable, § 24:99
- lien for compensation not attach-
able, § 24:100
- ordinary compensation, § 24:95
- priority of claim of compensation,
§ 24:97

Conflict of laws, § 44:13

Contracts

- liability on, § 24:60
- new contracts, power of conserva-
tors to enter into, § 24:79

Definitions, § 23:2, 24:1

De son tort guardianship, recognition of, § 23:2

Discharge

- conservator
 - discharge of, § 24:43
 - mortgages and liens, power to
discharge, § 24:85

GUARDIANS AND

CONSERVATORS—Cont'd

Duties

- generally, § 24:36, 24:53
- conservator
 - generally, § 24:39
 - accounting and discharge,
§ 24:43
 - death of ward, duties upon,
§ 24:41
 - distributive duties, § 24:40
 - inventory and appraisal, § 24:42
- delegation, § 24:58
- fairness, duty of, § 24:56
- guardian of legally incapacitated
person, § 24:38
- guardian of minor, § 24:37
- investments, *infra*
- loyalty, duty of, § 24:55
- ordinary skill and prudence, duty
to use, § 24:54
- self-dealing, § 24:55
- support, care, and education,
§ 24:57
- ward, transactions with, duty of
fairness, § 24:56

Elder law, incapacitated clients, § 54:35

Election against will by guardian of incompetent surviving spouse, § 4:11

Estates and Protected Individuals Code, selected text, § Appendix A

Exemptions, express statutory exemptions, § 24:68

Expenses, § 24:94

Express statutory exemptions, relief from liability, § 24:68

Governmental Immunity Act, no immunity under, § 24:2

Incapacitated clients, elder law, § 54:35

Incapacitated persons other than minors generally, § 23:10

GUARDIANS AND

CONSERVATORS—Cont'd

- Incapacitated persons other than minors—Cont'd
 - capacity of testator as affected by placement under guardianship, § 6:37
 - court appointment, § 23:12
 - powers, responsibilities, and duties, § 23:13
 - subsequent proceedings, § 23:14
 - termination of guardianship, § 23:15
 - testamentary appointment, § 23:11
- Incapacitated persons' property, protection of. Protection of property, *infra*
- Instructions from court, right to conservators, § 24:91
 - guardians as fiduciaries, § 24:90
- Investments
 - generally, § 24:44
 - duties
 - diversification, § 24:45
 - earmark, duty to, § 24:46
 - nominee statute for corporate fiduciaries, § 24:46
 - powers
 - generally, § 24:47
 - delegation of, § 24:49
 - management of corporate shares of estate, § 24:48
 - simplification of fiduciary security transfers, *infra*
- Jurisdiction
 - guardianship proceedings, jurisdiction of probate court over, § 23:28
 - long arm jurisdiction over guardians of minors, § 23:8
- Kidney transplants, § 23:28
- Letters of appointment
 - conservators, § 24:10
 - guardians, § 24:9

GUARDIANS AND

CONSERVATORS—Cont'd

- Liabilities
 - generally, § 24:59
 - bond, action on, § 24:64
 - contract liability, § 24:60
 - relief from liability, *infra*
 - third party's liability in dealing with conservator, § 24:63
 - tort liability, § 24:61
 - ward, liability for acts of, § 24:62
- Lien
 - compensation, lien for, not attachable, § 24:100
 - conservator's power to foreclose and discharge mortgages and liens, § 24:85
- Limitations
 - powers, limitations on, § 24:89
 - relief from liability, statutory limitations, § 24:69
- Mentally incapacitated persons, see lines throughout this topic
- Minors, guardians of
 - generally, § 23:3, 53:8
 - court appointment, § 23:6
 - custody and visitation, § 53:8.10
 - jurisdiction
 - long arm jurisdiction over guardians, § 23:8
 - probate court's jurisdiction over guardianship proceedings, § 23:28
 - nature, guardianship by, § 23:4
 - powers, responsibilities, and duties, § 23:7
 - proceedings subsequent to appointment, § 23:8
 - termination of appointment, § 23:9
 - testamentary appointment, § 23:5
- Mortgages
 - power to foreclose and discharge mortgages and liens, § 24:85
 - power to mortgage estate to borrow money, § 24:84

INDEX

GUARDIANS AND

CONSERVATORS—Cont'd

Objection to appointment, § 24:8

Organ transplant petitions, § 23:8

Powers

generally, § 24:71

conservator

agents, power to employ,
§ 24:87

commercial paper, authority and
status of fiduciary as to,
§ 24:88

continuation of operation of
business, § 24:80

cure, powers to, § 24:77

distribution powers, § 24:75

enlargements of powers, § 24:89

foreclosure and discharge of
mortgages and liens,
§ 24:85

lease of assets, § 24:82

limitation on powers, § 24:89

mortgages, *supra*

new contracts, power to enter
into, § 24:79

possess, power to, § 24:76

prior contracts, power to
perform specifically,
§ 24:78

rents and profits, power to col-
lect, § 24:83

sale of assets, § 24:81

settlement of claims for or
against estate, § 24:86

employment of counsel, auditors,
investment advisers, and
agents, § 24:74

guardian of legally incapacitated
person, § 24:73

guardian of minor, § 24:72

instructions from court, right to,
supra

Uniform Gifts To Minors Act,
powers under, § 24:92

GUARDIANS AND

CONSERVATORS—Cont'd

Priority of claim of compensation,
§ 24:97

Protection of property of persons
under disability, conservators
generally, § 23:16

accounting to court, § 23:22

administrative duties, § 23:22

administrative powers of conserva-
tor, § 23:23

appointment of conservator,
§ 23:19

claims against estate, § 23:25

definition of protective proceeding,
§ 23:26

distributive duties and powers of
conservator, § 23:24

general status of conservator,
§ 23:21

inventory of estate, § 23:22

jurisdiction of probate court over
protective proceedings,
§ 23:28

powers of court, § 23:18

procedure, § 23:17

proceedings subsequent to appoint-
ment, § 23:20

protection of persons dealing with
conservator, § 23:25

termination of conservatorship,
§ 23:26

Prudent man rule applicable to estates
and trusts, § 24:43, 24:54

Reduction of bonds upon accounting,
§ 24:30

Relief from liability

generally, § 24:65

express enlargement of powers by
court order, § 24:67

express provisions in appointment,
§ 24:66

express statutory exemptions,
§ 24:68

laches, § 24:69

GUARDIANS AND

CONSERVATORS—Cont'd

Relief from liability—Cont'd

ratification, § 24:70

statutory limitations, § 24:69

Removal

generally, § 24:13

after removal, § 24:18

conservators, § 24:16

legally incapacitated person,
guardian of, § 24:15

minor, guardian of, § 24:14

proceedings for, § 24:17

Resignation

generally, § 24:19

conservator, § 24:22

legally incapacitated person,
guardian of, § 24:21

minor, guardian of, § 24:20

Restrictions and limitations. Limita-
tions, *supra*

Sale and transfer

sale of assets, powers of conserva-
tors, § 24:81

simplification of fiduciary security
transfers, *infra*

Simplification of fiduciary security
transfers

generally, § 24:50

how the Act works, § 24:52

purpose, § 24:51

Statutes, express statutory exemp-
tions, § 24:68

Sureties. Bonds and undertakings,
supra

Termination of appointment

conservators, § 24:12

guardians, § 24:11

Testamentary provisions. **Wills** (this
index)

Tubal ligation, power to consent to,
§ 24:73

Undertakings. Bonds and undertak-
ings, *supra*

GUARDIANS AND

CONSERVATORS—Cont'd

Venue, § 24:2

Volunteer guardianship, recognition
of, § 23:2

Wills (this index)

HALF-BLOOD RELATIONSHIPS

Children's status, rights and duties
based on, § 1:22

Intestate succession, generally, § 3:37

Wills' class gifts, statutory provisions
for inclusion within class,
§ 6:194

HALLUCINOGENS

Testamentary capacity, effect on,
§ 6:47

HART-SCOTT RODINO

IMPROVEMENTS ACT

General discussion, § 27B:23

HAZARD

Conditional will, § 6:29

HAZARDOUS SUBSTANCES

**Environmentally Contaminated
Properties, Risks Associated
With Owning** (this index)

**HEALTH FACILITIES AND
AGENCIES**

Right to die, Do-Not-Resuscitate Pro-
cedure Act, § 49:10

HEALTH INSURANCE

**PORTABILITY AND
ACCOUNTABILITY ACT
(HIPAA)**

Generally, § 49:13

**HEALTH MAINTENANCE
ORGANIZATIONS**

Accelerated death benefits, § 54:26

Elder law, generally, § 54:25 to 54:28

Support of elderly parent, § 54:27

INDEX

HEALTH REFORM LEGISLATION

Life insurance, § 28:42

HEARINGS

Conservator, appointment of, § 24:2

Probate and Administration of Decedent's Estate (this index)

Will's admission to probate, § 6:122

HEARSAY

Wills (this index)

HEIRS

Claims against heirs, § 42:18, 42:19, 48:5

Forced heirs, foreign wills and trusts, § 51:10

Intestate Succession (this index)

Missing devisee or heir, § 32:10

Shares of heirs in absence of surviving spouse, § 3:30

Survivors and Survivorship (this index)

Will's designated beneficiary, interpretation of heirs as, § 6:191

HIPPA

Generally, § 49:13

HOLDER IN DUE COURSE

Trustee's status as holder in due course, § 21:122

HOLOGRAPHIC WILLS

Generally, § 6:89

Requirements, § 6:80

HOMEBUYERS

"First-time homebuyers," early withdrawal from IRAs for, § 29:28.4

HOME CARE PLANNING

Elder law, § 54:30

HOME EQUITY CONVERSION

Elder law, health care financing, § 54:22

HOME HEALTH BENEFITS

Medicare, § 54:6

HOMEOWNER'S INSURANCE

Liability insurance, § 28B:11

HOMESTEAD

Allowance, including constitutional homestead right to real property, § 2:7

Condominiums, homestead exemption, § 37:5

Constitutional constraints, exemption from process, § 41:7

Priority of allowance against probate estate, § 2:7

Property tax exemption, § 39:22, 39:25

Protection of Inheritance (this index)

HOMICIDE

Intestate succession, § 3:40

HOMOSEXUALS

Generally, § 46:11, 53:4 to 53:8

Buy-sell agreements, § 53:5

Contractual relationships, § 53:5

Custody and visitation of minor children, § 53:8.10

Death, planning for, § 53:7

Domestic partnership agreements generally, § 53:5

sample, § Appendix 73

Incapacity, planning for, § 53:6

Living will, § 53:6

Minor children, guardian and conservator for, § 53:8

Patient advocate, § 53:6

Real estate agreements, § 53:5

Separation agreements, § 53:5

Tax considerations in estate planning, § 53:5.10

Testamentary contracts, § 53:5

Trusts, § 53:7

HOSPICE BENEFITS

Medicare, § 54:7

HOSPITALS

Medicare, § 54:3, 54:4

HOURS

Time and Date (this index)

HOUSEHOLD GOODS AND FURNISHINGS

Exempt property, § 2:6

HUSBAND AND WIFE

Abandonment or desertion, § 1:80

Abrogation of common-law, § 1:42

Actions of wife, § 1:51

Alimony (this index)

Antenuptial contracts, § 1:46

Bigamy (this index)

Business, conduct by wife of, § 1:49

Common-law

abrogation of inter-spousal immunity, § 1:58, 1:67

coverture, § 1:41, 1:42

Common-Law Marriage (this index)

Consortium, recovery for loss of, § 1:59, 1:68

Contracts

actions between spouses, § 1:56, 1:66

antenuptial contracts, § 1:46

competency of wife to contract, § 1:45

Conveyances, statement of marital status, requisites to validity, § 27A:8

Coverture, common-law doctrine of, § 1:41, 1:42

Crimes and offenses

innocent owner defense, § 55:21

marital privilege preventing person from testifying against spouse, § 1:81

HUSBAND AND WIFE—Cont'd

Death of spouse, § 1:62, 1:63, 1:70, 1:71

Divorce and Separation (this index)

Earnings and services of wife, § 1:44

Estate Tax (this index)

Forfeiture of spousal rights under bigamous relationships

generally, § 1:73 to 1:80

abandonment or desertion, § 1:80

common-law marriages, § 1:77

double bigamy, § 1:76

impact of forfeiture, § 1:79

prior lawful spouse as predeceasing bigamist, requirement that, § 1:78

Revised Probate Code, § 1:74

two or more formal marriage ceremonies, § 1:75

Inter-spousal suits, generally, § 1:56 to 1:58, 1:66, 1:67

Intestate Succession (this index)

Intrinsic rights

husband as man, generally, § 1:64

wife as woman, generally, § 1:41 to 1:51

L.L.C., operating agreement as tenants by the entireties, § Appendix 115

Loans by wife, § 1:47

Loss of consortium, recovery for, § 1:59, 1:68

Marital Deduction (this index)

Marital rights

fraud on, § 4:38, 6:19

waiver, *infra*

Necessities furnished to wife, § 1:53 to 1:55

Non-Traditional Estate Planning (this index)

Personal services, hiring by wife of, § 1:50

Prenuptial agreement

husband with larger estate, provision for wife, § Appendix 29

INDEX

HUSBAND AND WIFE—Cont'd

Prenuptial agreement—Cont'd
similarly situated parties, no provision for either spouse,
§ **Appendix 29A**

Presumption of undue influence in will's execution, § **6:57**

Protection of Inheritance (this index)

Purchases by wife, § **1:48**

Qualified dispositions irrevocable trust, § **Appendix 17A**

Qualified Domestic Relations Order (QDRO)

joint survivor annuity, shared benefit, § **Appendix 109**

lump sum, separate benefit,
§ **Appendix 111**

single life annuity
separate benefit, § **Appendix 110**

shared benefit, § **Appendix 108**

Relational duties, generally, § **1:52 to 1:63, 1:65 to 1:71**

Remarriage (this index)

Revised Probate Code, succession rights' forfeiture, § **1:74**

Second marriage after deceased spouse makes a will, survivor's intestate rights, § **4:2A**

Separate estate, right of wife to, § **1:43**

Separation. **Divorce and Separation** (this index)

Succession rights, forfeiture of, § **1:74 to 1:80**

Support, § **1:52, 1:65**

Surviving Spouse (this index)

Tax. **Marital Deduction** (this index)

Testimony against spouse, marital privilege against giving, § **1:81**

Torts

abrogation of interspousal immunity from suits, § **1:58, 1:67**

HUSBAND AND WIFE—Cont'd

Torts—Cont'd

liability of husband for torts of wife, § **1:60**

wife's action against husband, § **1:58**

Waiver of marital rights

antenuptial and postnuptial agreements, § **3:45**

election against will, § **4:15**

Wills, presumption of undue influence in execution of, § **6:57**

HYPNOTICS

Testamentary capacity, effect on, § **6:47**

IDENTIFICATION

Description and Identification (this index)

IDIOSYNCRASY

Testamentary capacity, § **6:46**

ILLEGALITY

Private Express Trusts (this index)

Revocable inter vivos trust for illegal purposes, creditors' rights, § **14:12**

ILLEGITIMATE CHILDREN

Conflict of laws, § **44:12**

Equal protection clause, § **41:3**

Intestate succession, generally, § **1:18, 3:36**

Intrinsic rights and disabilities, § **1:17**

Relational duties due from parents, § **1:18**

Wills' class gifts, statutory provisions for inclusion within class, § **6:194**

ILLUSORY TRANSFER DOCTRINE

Revocable inter vivos trust, § **14:4**

IMMOVABLES

Wills, conflict of laws, § 44:30

IMMUNITIES

Privileges and Immunities (this index)

IMPAIRMENT OF RIGHTS

Revocable inter vivos trusts, impairing right of surviving spouse to distributive share or other statutory rights, § 14:5, 14:6

IMPARTIALITY DUTY AS BETWEEN BENEFICIARIES AND HEIRS

Generally, § 20:7, 20:7(b), 20:14, 20:21, 21:70

IMPEACHMENT OF WITNESS

Wills, § 6:158

IMPLIED CONTRACTS

Claims against estate, § 42:6

IMPLIED TRUSTS

Generally, § 11:8

IMPROVEMENTS

Statutes of limitation, § 48:51
Trustees, power to incur expenses, § 21:127

INCAPACITY

Capacity or Incapacity (this index)
Elder Law (this index)

INCOME

Compensation, Wages, and Salaries (this index)
Principal and Income (this index)
Tax. **Income Tax** (this index)
Trusts (this index)

INCOME TAX

Accumulations and accumulation trusts. Throwback Rule, *infra*
Administration expenses' deduction, § 6:273

INCOME TAX—Cont'd

Charitable Gifts (this index)

Deductions

estates, trusts, and beneficiaries
generally, § 40F:3
allocation of unused loss carryovers and excess deductions, § 40F:5
deductions, § 40F:3
distribution deduction, estates and complex trusts, § 40F:11
distributions to beneficiaries of simple trusts, § 40F:8
exclusion for gifts and bequests, charitable deductions, and double deductions, § 40F:19
limitation on distribution deduction, estates and complex trusts, § 40F:13
simple trusts, deduction for distributions to beneficiaries of, § 40F:8
unused loss carryovers and excess deductions on termination, § 40F:4, 40F:5
partnership loss deduction, deferral of, § 31B:28
post-mortem planning
income and deductions in respect of a decedent, § 30:33
income tax purposes only, expenses deductible for, § 30:19
Digital currencies, § 27C:51
Divorce and separation, filing returns, § 46:21
Employee Benefit Plans (this index)
Estates, trusts, and beneficiaries
generally, § 40F:1 to 40F:29
accumulation trusts. Throwback Rule, *infra*

INDEX

INCOME TAX—Cont'd

- Estates, trusts, and beneficiaries
 - Cont'd
 - amounts includable in gross income of beneficiaries, tier system, § 40F:14
 - character of amounts distributed, § 40F:12
 - character of income included in gross income of beneficiaries, § 40F:15
- complex trusts
 - generally, § 40F:6
 - amounts includable in gross income of beneficiaries, tier system, § 40F:14
 - character of amounts distributed, § 40F:12
 - character of income included in gross income of beneficiaries, § 40F:15
 - distribution deduction, § 40F:11
 - illustration of operation of sections 661 and 662, § 40F:16
 - limitation on distribution deduction, § 40F:13
- credits, § 40F:3
- deductions, *supra*
- distributable net income, § 40F:7
- distribution deduction, § 40F:11
- distributions in first 65 days of taxable year, § 40F:20
- distributions in kind, § 40F:18
- employee benefit plans, taxation of trusts, § 29:18
- foreign trusts, special rules applicable to, § 40F:26
- general planning considerations for estates, non-grantor trusts, and their beneficiaries, § 40F:27
- grantor trusts, § 40F:28, 40F:29
- gross income of estate or trust, ascertaining, § 40F:2

INCOME TAX—Cont'd

- Estates, trusts, and beneficiaries
 - Cont'd
 - illustration of operation of sections 661 and 662, § 40F:16
 - limitation on distribution deduction, § 40F:13
 - Michigan income tax of estates and trusts, *infra*
 - planning opportunities using grantor trusts, § 40F:29
 - section 644, § 40F:21
 - separate share rule, § 40F:17
- simple trusts
 - generally, § 40F:6
 - illustration of statutory provisions, § 40F:10
 - inclusion of amounts in income of beneficiaries, § 40F:9
- throwback rule, *infra*
- 2017 Tax Cuts and Jobs Act, § 40F:1.2
- Joint tax returns, filing of, § 6:274
- Life Insurance** (this index)
- Life insurance trusts, income tax consequences, § 28A:5
- Limited liability companies
 - generally, § 31B:1
 - special rules applicable to partnerships and limited liability companies, case law prior to enactment of section 704(e), § 31B:35
 - tax overview, § 31B:45
- Local income taxes, § 39:23
- Michigan Corporate Income Tax, § 39:26
- Michigan income tax of estates and trusts
 - business income, § 39:16
 - capital gains and losses, § 39:13
 - credits against tax, § 40A:13
 - dividends, § 39:14
 - grantor trusts of Michigan domiciliaries, § 39:18

INCOME TAX—Cont'd

- Michigan income tax of estates and trusts—Cont'd
 - interest, § 39:14
 - liability for tax, § 39:21
 - patent and copyright royalties, § 39:15
 - rate, § 39:9
 - rents and royalties, § 39:12
 - resident and nonresident estates and trusts, § 39:10
 - returns, § 39:20
 - royalties
 - patent and copyright royalties, § 39:15
 - rents and royalties, § 39:12
 - taxable income, § 39:11
 - taxable year, § 39:19
 - taxes paid in other states, § 39:17
 - tax returns, § 39:20
- Michigan local income taxes, § 39:23
- Minerals Rights and Royalties** (this index)
- Native American tax issues, § 53:31
- Partnerships
 - generally, § 31B:1, 31B:2
 - accounting method, § 31B:18
 - admission of partner, § 31B:27
 - aggregate and entity approaches
 - generally, § 31B:6, 31B:7
 - applied to partners and partnerships, § 31B:9
 - transactions involving both, § 31B:8
 - association, taxability as, § 31B:4
 - collapsible partnership rules, § 31B:31
 - contribution of property
 - fundamental rules concerning, § 31B:14
 - nonrecognition treatment disallowed for capital contributions, § 31B:17

INCOME TAX—Cont'd

- Partnerships—Cont'd
 - contribution of property—Cont'd
 - special rules regarding, § 31B:15
 - contribution of services, § 31B:16
 - death of partner, results of, § 31B:34
 - deductions, deferral of partnership loss deduction, § 31B:28
 - defined, § 31B:3
 - determination of tax and reporting, § 31B:5
 - distributions in a partnership, § 31B:30
 - entity approach. Aggregate and entity approaches, *supra* this group
 - family partnerships
 - comparison with other income-shifting techniques, § 31B:44
 - determining if capital is material income-producing factor, § 31B:38
 - gifts disguised as sales, *infra* this group
 - ownership of a capital interest, § 31B:39
 - scope of family partnership rules, § 31B:36
 - scope of section 704(e)(1), exclusion of partnership where capital not material income-producing factor or partner not owning capital interest, § 31B:37
 - special income taxation rules applicable to, § 31B:35
 - flexibility of partnership arrangement
 - generally, § 31B:10
 - principal areas of flexibility, § 31B:11
 - restrictions, § 31B:12

INDEX

INCOME TAX—Cont'd

- Partnerships—Cont'd
 - formation of, § 31B:13
 - gifts disguised as sales
 - allocation of partnership income for year of gift, § 31B:43
 - parties subject to section 704(e)(2) allocation rules, § 31B:41
 - “purchaser,” effect on, § 31B:40
 - reallocation of partnership income, effect of section 704(e)(2), § 31B:42
- nonrecognition treatment disallowed for capital contributions, § 31B:17
- operations of partnership
 - allocation restrictions, § 31B:22
 - allocations attributable to nonrecourse financing, § 31B:24
 - grounds established for special allocations, § 31B:23
 - minimum gain and minimum gain chargeback, allocations attributable to nonrecourse financing, § 31B:24
- outside basis of partner for his partnership interest, § 31B:21
- required relationship between partner's interest in partnership and special allocation, § 31B:25
- special restrictions on allocations to family partnerships, § 31B:26
- reallocation of partnership income for year of gift, § 31B:43
- redemption of partnership interest, results of, § 31B:32
- special income taxation rules
 - applicable to family partnerships and limited liability companies, § 31B:35
- start up costs, § 31B:20

INCOME TAX—Cont'd

- Partnerships—Cont'd
 - taxable year, § 31B:19
 - termination, § 31B:33
 - transactions between partnership and partner, § 31B:29
 - withdrawal of partner, § 31B:27
- Post-mortem planning
 - generally, § 30:30
 - distributions from estate, § 30:37
 - elections with regard to individual retirement accounts, § 30:34
 - final income tax return of decedent, § 30:32
 - keeping estate open, § 30:36
 - selection of taxable year, fiduciary income tax return, § 30:32
 - subchapter S corporations, § 30:35
 - valuation of property, § 30:30
 - waiver of fiduciary fees, § 30:31, 30:32
- Returns
 - divorce and separation, § 46:21
 - Michigan income tax of estates and trusts, § 39:20
 - post-mortem planning
 - final income tax return of decedent, § 30:32
 - selection of taxable year, fiduciary income tax return, § 30:32
- Taxpayer Relief Act of 1997, § 40F:1, 40F:22
- Throwback rule
 - accumulation trusts
 - generally, § 40F:22
 - computation of tax, § 40F:25
 - determination of accumulation distribution allocated to preceding years, § 40F:24
 - foreign trusts, special rules applicable to, § 40F:26
 - planning considerations, § 40F:27

INCOME TAX—Cont'd

Throwback rule—Cont'd
accumulation trusts—Cont'd
undistributed net income and
accumulation distributions,
§ 40F:23

Trusts. Estates, trusts, and beneficia-
ries, *supra*

2017 Tax Cuts and Jobs Act,
§ 40F:1.2

Unusual assets, § 27C:14

Wills (this index)

INCOMPETENT PERSONS

Mentally Incapacitated Persons
(this index)

**INCORPORATION BY
REFERENCE**

Revocable inter vivos or other exist-
ing trusts, § 6:82

Wills, § 6:82

INCORPOREAL HEREDITAMENT

Abandonment, § 32:5

INDEMNITY

Liability insurance, § 28B:3

Statute of limitations, right of contri-
bution, subrogation and/or
indemnification among joint
and/or several tortfeasors,
§ 48:81

Trustees, indemnity for contract
liability, § 21:74

Trusts, inclusion of indemnification
clauses in, § 12:24

**INDEPENDENT PERSONAL
REPRESENTATIVE**

Independent Probate (this index)

INDEPENDENT PROBATE

Informal Probate (this index)

**INDIVIDUAL RETIREMENT
ACCOUNTS**

Beneficiary designations for IRAs,
§ 29:28.1

INDIVIDUAL RETIREMENT

ACCOUNTS—Cont'd

Elections with regard to individual
retirement accounts, post-
mortem planning, § 30:34

Employee benefit plans, § 29:28

“First-time homebuyers,” early with-
drawal from IRAs for, § 29:28.4

Higher education expenses, early
withdrawal from IRAs for,
§ 29:28.5

Roth IRAs, § 29:28.3

Tax-exempt education IRA,
§ 29:28.6

INDIVISIBLE INTERESTS

Testamentary disposition, property
subject to, § 6:16

INFANTS

Children and Minors (this index)

INFORMAL PROBATE

Generally, § 9:1 to 9:23

Accounting with court for
unsupervised administration,
§ 9:17

Administration of estate by indepen-
dent personal representative
generally, § 9:4 to 9:7

claims against estate, § 9:5

fiduciary responsibilities of inde-
pendent personal representa-
tive, § 9:7

inventory, inventory fee, and
appraisal, § 9:4

powers of independent personal
representative, § 9:6

Appraisal, administration of estate by
independent personal represen-
tative, § 9:4

Attorney fees, § 9:21

Claims against estate

administration of estate by inde-
pendent personal representa-
tive, § 9:5

procedure, § 9:22

INDEX

INFORMAL PROBATE—Cont'd

- Closing estate, § 9:8, 9:9
- Collection of personal property by sworn statement and summary proceedings, § 9:1.1
- Decedent's business, § 9:12
- Distributions, partial, § 9:23
- Fees
 - attorney, § 9:21
 - fiduciary, § 9:21
- Fiduciary fees, § 9:21
- Formal proceedings, § 9:20
- Independent personal representative, see lines throughout this topic
- Informal proceedings, § 9:20
- Instructions, petition to Probate Court for, § 9:11
- Inventory, § 9:18
- Inventory and inventory fee, administration of estate by independent personal representative, § 9:4
- Opening estate, § 9:2, 9:3
- Partial distributions, § 9:23
- Payment of attorney fees and fiduciary fees, § 9:21
- Powers and duties of personal representative, § 9:16
- Probate Court's role
 - generally, § 9:10 to 9:15
 - avoiding full supervision of estate, § 9:15
 - instructions, petition for, § 9:11
 - supervision vs. unsupervised administration, restrictions on personal representative's authority, § 9:14
 - total supervision, petition for, § 9:13
- Proceedings, § 9:20
- Qualifying estates for opening, § 9:2
- Sale of real estate, § 9:19
- Summary closing of estate, § 9:8
- Supervision, § 9:13, 9:14

INFORMAL PROBATE—Cont'd

- Total supervision, petition to Probate Court for, § 9:13
- Vehicle of decedent's vehicles, quick title transfer of, § 7:5

INHERITANCE AND DISINHERITANCE

- Adopted child, parents' inheriting from, § 1:21
- Child, disinheritance of, § 1:15, 5:3 to 5:5
- Intestate succession
 - adopted or stepchildren, § 3:34
 - charts of inheritance, § 3:31
 - illegitimate children, § 1:18, 3:36
- Protection of Inheritance** (this index)
- Wills** (this index)

INHERITANCE TAX

- Powers of appointment, transfers under, § 6:279
- Remainders, apportionment not between life interest and remainder but payable only from principal, § 6:281
- Wills** (this index)

INJUNCTIONS

- Creditors' rights, § 42:73

INJURIES

- Personal Injuries** (this index)

INPATIENT HOSPITAL CARE

- Medicare, § 54:4

IN REM PROCEEDING

- Probate and administration of decedent's estates, distribution of estates, § 8:133

INSANITY

- Mentally Incapacitated Persons** (this index)

INSEMINATION

Artificial insemination, child's status,
§ 1:29, 1:30

INSOLVENCY

Bankruptcy (this index)

INSTALLMENT CONTRACTS

Statute of limitations, § 48:53A

INSTALLMENT PAYMENTS

Judgments, § 48:83A

Statutes of limitation, judgments payable in installments, § 48:45

INSTITUTIONS

Intestate estate, delivery of personal effects of decedents held by institutions, § 3:12 to 3:15

INSTRUCTIONS OF COURT

Independent probate, petition for instructions to Probate Court, § 9:11

Probate and administration of decedent's estates, personal representatives' right to instructions of court, § 8:82

Trustees (this index)

INSTRUCTIONS OR DIRECTIONS

Guardians and Conservators (this index)

INSURANCE

Business Uses of Insurance (this index)

Election against will, spouse's forced share as to proceeds, § 4:12

Employee benefit plan, termination insurance, § 29:14

Estate tax, insurance proceeds as includable in gross estate, § 40B:12

Garnishment of liability insurance, § 42:71

Gramm-Leach-Bliley Act, § 43:39

INSURANCE—Cont'd

Gross estate of decedent. **Estate Tax** (this index)

Life Insurance (this index)

Life Insurance Trusts (this index)

Notice of claim, mandatory preliminary, § 48:111

Property

generally, § 48:112

will provision, § 6:297

Simultaneous Death Act, § 6:253

Split-Dollar Insurance (this index)

Trusts. **Insurance Trusts** (this index)

Wills (this index)

INSURANCE TRUSTS

Generally, § 19:19 to 19:24

Creation, § 19:22

Defined, § 19:19

Designating parties, § 19:22

Group policies, § 19:23

Life Insurance Trusts (this index)

Payment, § 19:24

Purposes, § 19:20

Variations, § 19:21

**INTANGIBLE PERSONAL
PROPERTY TAX**

Personal Property Tax (this index)

INTANGIBLES

Assignments (this index)

Joint tenancies in personalty and intangibles, § 26:6

Unusual assets, § 27C:3

INTELLIGENCE

Testamentary capacity, § 6:33

INTENT

Assignments, intent to make gift and not a sale, § 27A:25

Fraudulent Conveyances (this index)

Inter vivos gifts, § 22:2, 22:3

Inter vivos trusts, no termination of revocable inter vivos trust by

INDEX

INTENT—Cont'd

- merger where settlor has contrary intent, § **18:26**
- Testator. **Wills** (this index)
- Uniform Fraudulent Conveyances Act, § **42:20**
- Wills** (this index)

INTERESTED PERSONS

- Generally, § **8:117A**
- Notice and knowledge
 - demand for notice, § **8:117B**
 - person seeking to be kept informed by person interested in estate, § **8:1.1**
- Probate and administration of decedent's estates, § **8:1.2**

INTEREST IN PROPERTY OR SUBJECT MATTER

- Digital currencies
 - foreign countries, § **27C:46**
 - interest of states, § **27C:45**
 - interest of United States, § **27C:44**
 - international interest, § **27C:46**

INTEREST OF BENEFICIARIES

- Private express trusts, § **20:6 to 20:8**

INTEREST ON MONEY

- Gift tax, interest-free loans, § **22:27**
- Michigan income tax of estates and trusts, § **39:14**
- Wills, accretions on devises by interest, § **6:247**

INTERFERENCE

- Parent's interference with child's claims, § **1:35**
- Probate litigation, § **50:42**

INTERMENT

- Burial** (this index)

INTERNAL REVENUE SERVICE

- Questions for IRS. **Crowdfunding** (this index)

INTERNAL REVENUE SERVICE

—Cont'd

- Revenue Ruling 2013-17, § **Appendix 119**

INTERNATIONAL TRANSACTIONS

- Digital currencies, U.S. income tax, § **27C:51**

INTERNATIONAL WILLS

- Conflict of laws, § **44:15 to 44:24**

INTERPRETATION

- Construction and Interpretation** (this index)

IN TERROREM CLAUSES

- Gift tax, annual exclusion, § **22:45**
- Trusts, use of in terrorem clause, § **12:24**
- Wills, § **6:288**

INTERSTATE CONFLICTS

- Conflict of Laws** (this index)

INTERSTATE LAND SALES FULL DISCLOSURE ACT

- Conveyances, requisites to validity, § **27A:15**

INTER VIVOS GIFTS

- Generally, § **22:2**
- Acceptance, § **22:5**
- Aggregation with respect to stocks and bonds, § **22:30**
- Appreciated property, practical considerations, § **22:8**
- Check, completion of gift upon deposit, § **22:14**
- Conditional gifts, § **22:8**
- Definition of, gift tax, § **22:10**
- Delivery, § **22:2, 22:4**
- Federal taxation
 - Gift Tax** (this index)
 - practical considerations, § **22:8**
- Gift causa mortis, § **22:3**
- Intent, § **22:2, 22:3**

INTER VIVOS GIFTS—Cont'd

- Joint bank account, presumption, § 22:4
- Marital deduction, § 40C:1, 40C:1(2)
- Practical tax and non-tax considerations, § 22:8
- Property which may be given, § 22:6
- Revocation, § 22:5A
- Stocks and bonds, aggregation with respect to, § 22:30
- Transfer of partnership interests, annual exclusion with respect thereto, § 22:46
- Validity, general requirements for, § 22:2 to 22:5
- Wills compared, § 6:12

INTER VIVOS LAST WISHES

- Burial location, § 45:15, 45:21

INTER VIVOS TRANSFERS

- Sale and Transfer** (this index)

INTER VIVOS TRUSTEES

- Agents, power to employ, § 21:118
- Care of estate, § 21:96
- Claims for or against estate, § 21:116
- Collecting rents and profits, § 21:109
- Consent of trustee, reservation of power to revoke with, § 18:17
- Conveyance by trustee to beneficiary, revocable inter vivos trust, § 18:28
- Counsel, power to employ, § 21:92
- Discharge, § 21:43
- Instructions from court, right to, § 21:131
- Inventory and appraisal, § 21:36
- Lease of assets, § 21:107
- Mortgaging estate to borrow money, § 21:111
- New contracts, power to enter into, § 21:100
- Possession of estate, § 21:94

INTER VIVOS TRUSTEES—Cont'd

- Postponement of enjoyment, termination of revocable inter vivos trust, § 18:31
- Removal of inter vivos trustee compared to testamentary trustee, § 21:10
- Resignation, § 21:17
- Revocable inter vivos trust
 - trustee's conveyance to or at direction of beneficiary, termination by
 - generally, § 18:27 to 18:33
 - conveyance by trustee to beneficiary, § 18:28
 - postponement of enjoyment, § 18:31
 - sole beneficiaries not consenting, under incapacity, or not ascertained, § 18:33
 - spendthrift provisions, § 18:32
 - successive beneficiaries, § 18:30
 - transfer to third person by direction of beneficiary, § 18:29
- Sale of assets, § 21:105
- Sole beneficiaries not consenting, under incapacity, or not ascertained, termination of revocable inter vivos trust, § 18:33
- Specific performance of prior contracts, § 21:98
- Specific powers, § 21:90
- Spendthrift provisions, termination of revocable inter vivos trust, § 18:32
- Successive beneficiaries, termination of revocable inter vivos trust, § 18:30
- Termination by trustee's conveyance to or at direction of beneficiary. Revocable inter vivos trust, supra
- Testamentary trustee, comparison of removal of, § 21:10
- Transfer to third person by direction of beneficiary, termination of

INDEX

INTER VIVOS TRUSTEES—Cont'd

revocable inter vivos trust,
§ 18:29

INTER VIVOS TRUSTS

Generally, § 12:7, 14:1 to 14:13

Additional powers, reservation of,
revocable inter vivos trust,
§ 14:3

Appointment powers

creditors' rights, revocable inter
vivos trust, § 14:8

Powers of Appointment Act of
1967, creditors' rights, § 14:9

Bankruptcy. Revocable inter vivos
trust, *infra*

Child households, mixed, § 53:16

Consent. Revocable inter vivos trust,
infra

Contrary intent, no termination of
revocable inter vivos trust by
merger where settlor has,
§ 18:26

Conveyance by trustee to beneficiary,
termination of revocable inter
vivos trust, § 18:28

Creditors' rights. Revocable inter
vivos trust, *infra*

Dower as elective right in Michigan,
Revised Probate Code provi-
sions, revocable inter vivos
trust, § 14:6

Equitable interest by trustee, merger
by acquisition of, § 18:23

Fraud of creditors' claims, trust cre-
ated in, § 14:7

Illegal purposes, trust for, creditors'
rights, revocable inter vivos
trust, § 14:12

Illusory transfer doctrine, revocable
inter vivos trust, § 14:4

Impairing right of surviving spouse to
distributive share or other statu-
tory rights, revocable inter vivos
trust, § 14:5, 14:6

INTER VIVOS TRUSTS—Cont'd

Irrevocable inter vivos trusts
generally, § 12:8

Legal title by beneficiary, merger by
acquisition of, § 18:24

Life income

reservations of life income, credi-
tors' rights, revocable inter
vivos trust, § 14:8

revocation, § 14:2

Lost trust instruments. **Private
Express Trusts** (this index)

Merger, termination by. Revocable
inter vivos trust, *infra*

Mixed child households, § 53:16

Omission of power of revocation by
mistake, termination of revoca-
ble inter vivos trust, § 18:20

Postponement of enjoyment, termina-
tion by trustee's conveyance to
or at direction of beneficiary,
§ 18:31

Powers of appointment. Appointment
powers, *supra*

Private documents, inter vivos trusts
as, § 21:118

Private Express Trusts (this index)

Rescission, termination of revocable
inter vivos trust by, § 18:21

Reservation of life income. Life
income, *supra*

Retention of power of revocation,
revocable inter vivos trust,
§ 14:10

Revocable inter vivos trust

generally, § 14:1 to 14:12

additional powers, reservation of,
§ 14:3

bankruptcy

settlor's bankruptcy upon
reserved power of revoca-
tion, § 18:19

state statutes, bankruptcy provi-
sions, § 14:11

INTER VIVOS TRUSTS—Cont'd

Revocable inter vivos trust—Cont'd
 by-pass trusts, settlor's nonmarital share for settlor's children with backup gift for surviving spouse, § 12:4
 consent
 beneficiary's consent, reservation of power to revoke with, § 18:16
 sole beneficiaries not consenting, under incapacity, or not ascertained, § 18:33
 trustee's consent, reservation of power to revoke with, § 18:17
 creditors' rights
 generally, § 14:7 to 14:12
 fraud of creditors' claims, trust created in, § 14:7
 illegal purposes, trust for, § 14:12
 power of appointment, § 14:8
 Powers of Appointment Act of 1967, § 14:9
 reservations of life income, § 14:8
 retention of power of revocation, § 14:10
 state statutes concerning bankruptcy, § 14:11
 dower as elective right in Michigan, Revised Probate Code provisions, § 14:6
 extent of control, § 14:2 to 14:4
 fraud of creditors' claims, trust created in, § 14:7
 illegal purposes, trust for, creditors' rights, § 14:12
 illusory transfer doctrine, § 14:4
 impairing right of surviving spouse to distributive share or other statutory rights, § 14:5, 14:6
 malpractice of attorney, § 43:24
 merger, termination by. Termination, *infra* this group

INTER VIVOS TRUSTS—Cont'd

Revocable inter vivos trust—Cont'd
 power of appointment, creditors' rights, § 14:8
 Powers of Appointment Act of 1967, creditors' rights, § 14:9
 reservation of life income, § 14:2, 14:8
 retention of power of revocation, creditors' rights, § 14:10
 statutory provision for creditors, § 14:11
 tax consequences, § 14:13
 termination
 bankruptcy of settlor upon reserved power of revocation, effect, § 18:19
 beneficiary's consent, reservation of power to revoke with, § 18:16
 contrary intent, no termination by merger where settlor has, § 18:26
 conveyance by trustee to beneficiary, § 18:28
 equitable interest by trustee, merger by acquisition of, § 18:23
 legal title by beneficiary, merger by acquisition of, § 18:24
 merger, termination by
 generally, § 18:22 to 18:26
 contrary intent, no merger where settlor has, § 18:26
 equitable interest by trustee, merger by acquisition of, § 18:23
 spendthrift trust, sole beneficiary becomes sole trustee, § 18:25
 omission of power of revocation by mistake, § 18:20
 postponement of enjoyment, trustee's conveyance to or

INDEX

INTER VIVOS TRUSTS—Cont'd

- Revocable inter vivos trust—Cont'd
 - termination—Cont'd
 - at direction of beneficiary, § 18:31
 - rescission, termination by, § 18:21
 - rights of settlor's creditors
 - where settlor has reserved revocation power, § 18:18
 - silent, termination where trust is, § 18:14
 - sole beneficiaries not ascertained, trustee's conveyance to or at direction of beneficiary, § 18:33
 - specified method of revocation, § 18:15
 - spendthrift provisions, trustee's conveyance to or at direction of beneficiary, § 18:32
 - spendthrift trust, termination by merger where sole beneficiary becomes sole trustee, § 18:25
 - successive beneficiaries, trustee's conveyance to or at direction of beneficiary, § 18:30
 - trustee's consent, reservation of power to revoke with, § 18:17
 - trustee's conveyance to or at direction of beneficiary, termination by
 - generally, § 18:27 to 18:33
 - conveyance by trustee to beneficiary, § 18:28
 - postponement of enjoyment, § 18:31
 - sole beneficiaries not consenting, under incapacity, or not ascertained, § 18:33
 - spendthrift provisions, § 18:32
 - successive beneficiaries, § 18:30

INTER VIVOS TRUSTS—Cont'd

- Revocable inter vivos trust—Cont'd
 - trustee's conveyance to or at direction of beneficiary, termination by—Cont'd
 - transfer to third person by direction of beneficiary, § 18:29
 - validity, § 14:1 to 14:12
 - Revocation powers, retention in revocable inter vivos trust, § 14:10
 - Rights of settlor's creditors where settlor has reserved revocation power, termination of revocable inter vivos trust, § 18:18
 - Silent, termination of revocable inter vivos trust where trust is, § 18:14
 - Sole beneficiaries not consenting, under incapacity, or not ascertained, termination of revocable inter vivos trust, § 18:33
 - Specified method of revocation, termination of revocable inter vivos trust, § 18:15
 - Spendthrift provisions, termination by trustee's conveyance to or at direction of beneficiary, § 18:32
 - Spendthrift trust, termination by merger where sole beneficiary becomes sole trustee, § 18:25
 - State statutes concerning bankruptcy, revocable inter vivos trust, § 14:11
 - Statutory provision for creditors, revocable inter vivos trust, § 14:11
 - Successive beneficiaries, termination of revocable inter vivos trust, § 18:30
 - Tax consequences, revocable inter vivos trusts, § 14:13
 - Termination
 - instrument, termination by trustee authorized by, § 18:34
 - merger, termination by. Revocable inter vivos trusts, *supra*

INTER VIVOS TRUSTS—Cont'd

- Termination—Cont'd
 - revocable inter vivos trusts, *supra*
- Transfer to third person by direction of beneficiary, termination of revocable inter vivos trust, § 18:29
- Trustees. **Inter Vivos Trustees** (this index)
- Validity of revocable inter vivos trust, § 14:1 to 14:12

INTESTACY

- Charitable trusts, presumption against intestacy, § 16:5
- Disclaimers, § 3:60
- Probate and administration of decedent's estates, intestate estate's personal representative as filing petition, § 3:5

INTESTATE SUCCESSION

- Generally, § 3:1 to 3:60
- Actions by heirs, § 3:58
- Administration of estate, generally. **Probate and Administration of Decedents' Estates** (this index)
- Adopted children
 - generally, § 1:20, 3:34
 - remarriage-adoption problems, § 3:30
- Advancements as altering normal course, § 3:46
- Aliens and citizens
 - generally, § 3:39
 - personal representative of estate, citizen preference, § 3:7
- Alterations in normal course of intestate succession, generally, § 3:42 to 3:47
- Ancestral property, § 3:38
- Bigamy, § 3:41
- Charges paid prior to distribution, § 3:16, 3:17
- Children
 - adopted children, *supra*

INTESTATE SUCCESSION

—Cont'd

- Children—Cont'd
 - born out of wedlock, § 3:36
 - defined, § 3:21
 - illegitimate children, § 1:18, 3:36
 - stepchildren, § 3:34
- Citizens. Aliens and citizens, *supra*
- Claims against probate estate, generally, § 2:2
- Claims of estate against heirs, § 3:50
- Collateral descendants, § 3:25
- Common-law marriage, § 3:33
- Community property, Uniform Disposition of Community Property Rights at Death Act, § 36:19
- Comparison to wills, § 6:5
- Conflicts of law, § 3:19
- Conveyance by heirs, § 3:57
- Creditors' rights, generally, § 3:59
- Death of parents, child's rights as to, § 1:15
- Definitions, generally, § 3:20 to 3:27
- Delivery of personal effects of decedent held by institutions, § 3:12 to 3:15
- Disclaimers, alteration of normal course, § 3:44
- Distribution of estate
 - generally, § 3:28 to 3:32
 - escheat, § 3:32
 - payment of charges prior to, § 3:16, 3:17
 - special inheritance charts, § 3:31
 - surviving spouse's share, § 3:29
- "En ventre sa mere," children, § 3:35
- Escheat, § 3:32
- Expectancies' release and transfer as altering normal course, § 3:47
- Forfeiture of succession rights under certain bigamous relationships, generally, § 1:74 to 1:80
- Forms of probate administration, generally, § 3:10

INDEX

INTESTATE SUCCESSION

—Cont'd

- Gift to surviving spouse of intestate share, effect on election right as to will, § 4:31
- Half-blood, kindred of, § 3:37
- Heirs
 - actions by heirs, § 3:58
 - claims of estate against heirs, § 3:50
 - conveyance by heirs, § 3:57
 - creditors' rights, § 3:59
 - defined, § 3:23
 - distribution of estate if no spouse surviving, § 3:30
 - inter vivos transfers in fraud of heirs, § 3:51
 - possession and control of testate's property, § 3:55
 - procedure to determine heirs, § 3:52
 - rights and liabilities, generally, § 3:49 to 3:60
 - satisfaction of charges against estate, possession prior to, § 3:17
 - settlement between heirs, § 3:56
 - survival beyond intestate by 120 hours as requirement, § 3:18
 - survivorship determination, § 3:53
 - title to intestate's estate, § 3:54
- Homicide, § 3:40
- Husband and wife. Spouses, *infra*
- Illegitimate children, § 1:18, 3:36
- Inheritance and Disinheritance** (this index)
- Inter vivos transfers in fraud of heirs, § 3:51
- Issue and descendants, defined, § 3:24
- Lineal and collateral descendants, defined, § 3:25
- Minors. Children, *supra*
- Misconduct by spouse, § 3:41
- Motor Vehicles** (this index)

INTESTATE SUCCESSION

—Cont'd

- Parent and child relationships, see lines throughout this topic
- Partial intestacy, § 3:2
- Per capita, per stirpes, and representation, defined, § 3:27
- Personal representatives
 - generally, § 3:4 to 3:9
 - citizen as preferred, § 3:7
 - petition for administration of estate, who may file, § 3:5
 - powers, generally, § 3:8
 - probate fiduciaries other than regular administrator handling intestate estates, § 3:9
 - qualifications for appointment, § 3:7
 - who may be appointed, § 3:6
- Petition for administration of estate, who may file, § 3:5
- Possession and control of intestate's property, § 3:17, 3:55
- Posthumous children, § 3:35
- Preference for citizen as personal representative, § 3:7
- Prior payment of charges before distribution, § 3:16, 3:17
- Probate and Administration of Decedent's Estate** (this index)
- Probate fiduciaries other than regular administrator handling intestate estates, § 3:9
- Property
 - escheat, § 3:32
 - interests subject to intestate succession, generally, § 3:48
 - possession and control of, § 3:55
- Qualifications for appointment as personal representative, § 3:7
- Remarriage-adoption problems, § 3:30
- Sale and transfer
 - alteration of succession by release and transfer of expectancies, § 3:47

INTESTATE SUCCESSION

—Cont'd

- Sale and transfer—Cont'd
 - inter vivos transfers in fraud of heirs, § 3:51
- Settlement between heirs, § 3:56
- Siblings, survival of, § 3:30
- Spouses
 - alteration of normal course by waiver of marital rights, § 3:45
 - death of spouse, rights with respect to, § 1:63, 1:71
 - misconduct by spouse, effect of, § 3:41
 - surviving spouse, infra
- Stepchildren, § 3:34
- Surviving spouse
 - defined, § 3:26
 - share in distribution of estate, § 3:29, 3:30
- Survivorship determination, § 3:29, 3:30, 3:53
- Title to intestate's estate, § 3:54
- Transfers. Sale and transfer, supra
- Vehicles, succession to, generally, § 3:11
- Waiver of marital rights by contract as altering normal course, § 3:45
- Wills (this index)

INTOXICATION

- Testamentary capacity, § 6:40

INTRA-FAMILY SALES

- Life insurance, § 28:23.2

INTRA-FAMILY TORT IMMUNITY

- Actions by parents against children, generally, § 1:34
- Natural child's civil action against parents, § 1:11, 1:12

INVASION OF PRINCIPAL

- Trustees' powers, § 21:129

INVASION OF TRUST CORPUS

- Trusts, § 15:3

INVENTORY

- Conservators, protection of property of persons under disability, § 23:22
- Independent personal representative, administration of estate by, § 9:4
- Informal probate, § 9:18
- Probate and administration of decedent's estate, inventory as duty of executors and administrators, § 8:36
- Trustees, § 21:34, 21:36

INVESTMENT ADVISERS

- Guardians and conservators, powers as to employment of advisers, § 24:74
- Trusts, exemptions of trustees as both regulated persons, investment advisers and/or broker-dealers, § 11:26

INVESTMENTS

- Conservators. **Guardians and Conservators** (this index)
- Guardians and Conservators** (this index)
- Probate and Administration of Decedent's Estate** (this index)
- Trustees** (this index)

IRRATIONAL OR WHIMSICAL TRUSTS

- Charitable trusts, § 19:45

IRREVOCABLE INTER VIVOS TRUSTS

- Inter Vivos Trusts** (this index)

IRREVOCABLE PROXIES

- Coupled with an interest, close corporations, death of business owner, § 31A:23

INDEX

IRREVOCABLE TRUST

Qualified dispositions, sample asset protection trust, § **Appendix 17A**

ISSUE

Intestate succession
definition for, § **3:24**
survival of issue, § **3:29, 3:30**
Special trusts and tax planning for issue, § **12:6**
Will's designated beneficiary, interpretation of issue as, § **6:188**

JEWELRY

Excise tax as affecting value, gift tax, § **22:39**
Unusual assets, § **27C:5, 27C:10**

JOINT AND SEVERAL LIABILITY

Statute of limitations, right of contribution, subrogation and/or indemnification among joint and/or several tortfeasors, § **48:81**
Statutes of limitation, contribution among joint tortfeasors, § **48:81**

JOINT BANK ACCOUNTS

Elder law, incapacitated clients, § **54:38**
Multiple Party Bank Accounts (this index)

JOINT BROKERAGE ACCOUNTS

Gift tax, § **22:18**

JOINT LIFE INSURANCE

Estate tax consequences, § **28:14**

JOINTLY OWNED PROPERTY

Community Property (this index)
Joint Tenancies (this index)

JOINT PERSONAL REPRESENTATIVES

Generally, § **21:48**
Probate and administration of decedent's estates, § **8:51**

JOINT TAX RETURNS

Filing, § **6:274**
Wills, provision as to power to execute returns, § **6:274**

JOINT TENANCIES

Generally, § **26:4**
Community property statute, § **36:10**
Creation and termination, § **26:5**
Creditors' rights, § **42:50, 42:51**
Election against will, spouse's forced share, § **4:12**
Estate Tax (this index)
Gifts (this index)
Gift Tax (this index)
Land contract, lack of gift with respect to, § **26:5**
Personal Property (this index)
Personalty and intangibles, joint tenancies in, § **26:6**
Requisites to a valid conveyance rules to creation, § **27A:3**
Simultaneous Death Act, § **6:253**
Tenancies by the Entireties (this index)
Tenancies in Common (this index)
Transfer tax considerations, § **26:10**
Uniform Simultaneous Death Act, marital deduction, § **40C:11**
Various concurrent estates compared, § **26:9**
Vehicles of decedent, succession to, § **7:2**
Wills (this index)

JOINTURE

Dower, barring of, § **4:23**

JOINT WILLS

Irrevocability by agreement, § **6:103**
Testamentary contract, § **6:317**

JUDGMENTS

Creditors' Rights (this index)
Final Judgments and Orders (this index)

JUDGMENTS—Cont'd

- Payments, installment, § 48:83A
- Private express trusts, decree for specific performance of private trust, § 20:12
- Probate and administration of decedent's estates, wrongful death actions, § 8:128
- Statutes of Limitation** (this index)

JUDICIAL SALE

- Homestead right as exempt, § 2:7

JUDICIAL SYSTEM'S ROLE

- Generally, § 38:1 to 38:17
- Appeal from Probate Court-standards, § 38:18
- Conflicts between probate courts, § 38:9
- Conflicts with federal courts, § 38:8
- Costs in will contests, § 38:11
- Distinction maintained between jurisdiction of probate court and equity, § 38:7
- Federal courts, conflicts with, § 38:8
- Impact of probate court rules, § 38:14
- Interrelation of probate court and equity, § 38:6
- Jurisdiction** (this index)
- Laches, § 38:10
- Notice and personal jurisdiction, § 38:13
- Power to issue and enforce writs and process, § 38:12
- Probate court, generally, § 38:2
- Probate court rules, impact of, § 38:14
- Production of the will to probate, § 38:16
- Registration of trusts, § 38:17
- Rules of probate court, impact of, § 38:14
- Trustees, court authorization of relief from liability, § 21:85
- Will deposited with court, § 38:15

JURISDICTION

- Generally, § 38:3
- All trust actions, § 13:19, 21:1
- Charitable trusts, (chancery or probate), § 19:52
- Concurrent jurisdiction, § 38:5
- Exclusive jurisdiction, § 38:4
- Guardians and Conservators** (this index)
- Michigan estate tax, jurisdiction to determine, § 39:4
- Notice and personal jurisdiction, § 38:13
- Private express trusts, control on trustee's actions, § 20:9
- Probate court, § 50:2
- Probate Courts** (this index)
- Specific jurisdictional issues, § 38:6 to 38:17
- Wills** (this index)

JURY AND JURY TRIAL

- Probate court, jury trial in, § 38:7.1
- Trusts, beneficiary's right to jury trial, § 19:18
- Wills** (this index)

KEY EMPLOYEES

- Valuation discount, § 40D:9

KEY MAN INSURANCE

- Business uses of insurance, § 31C:8

"KIDDIE TAX"

- Gifts to minors, § 22:55

KIDNEY TRANSPLANTS

- Guardians and conservators, § 23:28

KNOWLEDGE

- Notice and Knowledge** (this index)

LACHES AND DELAY

- Generally, § 48:98
- Guardians and conservators, relief from liability, § 24:69
- Judicial system's role, § 38:10

INDEX

LACHES AND DELAY—Cont'd

- Private express trusts, barring beneficiary's remedies, § 20:24
- Probate and administration of decedent's estates, laches or estoppel after division, § 8:143

LAND

- Real Estate** (this index)

LAND CONTRACT

- Lack of gift with respect to contract from one spouse to both, § 26:5

LAND DIVISION ACT

- Generally, § 27A:16A

LANDLORD AND TENANT

- Innocent owner defense, § 55:29

LANGUAGE

- Private express trusts, language of limitation, § 13:11

LAPSE

- Powers of Appointment** (this index)
- Wills, constructional rules as to distribution of estate, § 6:252

LAST WISHES

- Burial, § 45:10, 45:12, 45:15

LATE CLAIMS AGAINST ESTATES

- Statutes of limitation, § 48:6

LATENT CAUSE OF ACTION

- Statutes of limitation, § 48:54

LEASES

- Conservators, powers, § 24:82
- Probate and administration of decedent's estates, powers of personal representatives, § 8:76
- Termination of leases, § 33:9
- Trustees** (this index)

LEGACIES

- Wills** (this index)

LEGALLY INCAPACITATED PERSONS

- Capacity or Incapacity** (this index)

LEGAL REPRESENTATIVES

- Fiduciaries** (this index)

LEGAL TITLE

- Inter vivos trusts, merger by acquisition of legal title by beneficiary, § 18:24

LEGISLATURE

- Charitable gifts, legislative source, § 6:204
- Statutes** (this index)

LEGITIMACY

- Illegitimate Children** (this index)

LESBIANS

- Homosexuals** (this index)

LETTERS

- Appointment. **Letters of Appointment** (this index)
- Private letter ruling request, sample, § Appendix 116
- Probate and administration of decedent's estates, executors and administrators, § 8:14
- Protest letter, sample, § Appendix 117
- Trustees, § 21:7
- Will, letter as, § 6:28

LETTERS OF APPOINTMENT

- Conservators, § 24:10
- Guardians, § 24:9

LEVERAGED EMPLOYEE STOCK OWNERSHIP PLANS

- Generally, § 52:8

LEX LOCI REI SITAE

- Conflict of Laws** (this index)

LIABILITY INSURANCE

- Generally, § 28B:1 to 28B:16

LIABILITY INSURANCE—Cont'd

- Caveat, § **28B:9**
- Claims within the insurance law, § **28B:5**
- Duty to defend, § **28B:7**
- Errors and omissions insurance, § **28B:13**
- First party no fault claims, § **28B:8**
- Garnishment, § **42:71**
- Guarantors, § **28B:3**
- Homeowner's insurance, § **28B:11**
- Indemnitors, § **28B:3**
- Michigan law insurance liability generally, § **28B:4**
 - claims within, § **28B:5**
- Multiple policies, § **28B:16**
- No fault claims, first party, § **28B:8**
- Personal liability insurance, § **28B:10**
- Policies
 - insurance, § **28B:6**
 - multiple, § **28B:16**
- Relationship between insurer and insured, § **28B:2**
- Self insurance, § **28B:14**
- Sureties, § **28B:3**
- Third party liability insurance, § **28B:15**
- Title insurance, § **28B:12**

LIBEL AND SLANDER

- Will contests, § **50:38**

LIBERAL CONSTRUCTION

- Charitable trusts, § **16:4 to 16:7**

LICENSES AND PERMITS

- Burial or removal permits, § **45:5**
- Vehicles of decedent, license plates, § **7:10**

LICENSES IN REAL PROPERTY

- Comparison to easements, contracts, leases, and invitees, § **27A:42**
- Definition, § **27A:41**
- Revocation right, § **27A:42**

LIENS AND ENCUMBRANCES

- Bankruptcy, invalidating statutory liens, § **42:61**
- Conservators. **Guardians and Conservators** (this index)
- Mold makers, § **42:61**
- Mortgages** (this index)
- Probate and administration of decedent's estates, powers of personal representatives, § **8:79**
- Trustees** (this index)
- Wills, construction of devises and bequests subject to liens, § **6:236**

LIFE ESTATES

- Future interest holders' rights vis-a-vis rights of life tenant, § **34:12**
- Gift Tax** (this index)
- Inheritance taxes of life income interests as payable only from principal, § **6:281**
- Remainders** (this index)
- Renunciation of will as accelerating remainder, § **4:14**
- Reversionary Interests** (this index)
- Wills** (this index)

LIFE INCOME

- Inter Vivos Trusts** (this index)
- Wills, clause as to taxes, § **6:281**

LIFE INSURANCE

- Generally, § **28:1 to 28:41**
- Bankruptcy considerations, § **28:41**
- Beneficiaries
 - generally, § **28:35**
 - apportionment of federal estate tax, § **28:40**
 - changes as affecting beneficiary's interest, § **28:37**
 - death of beneficiary, effect of, § **28:38**
 - estates and trusts as, § **28:39**
 - interest of, § **28:36**
 - will, beneficiary named by, § **6:289**

INDEX

LIFE INSURANCE—Cont'd

- Burden of proof. Presumptions and burden of proof, *infra*
- Conclusion, § 28:24
- Creditors' rights, § 28:41, 42:78A
- Divorce and separation, § 46:4
- Estates as beneficiaries, § 28:39
- Estate tax consequences
 - generally, § 28:26
 - amounts receivable by executor, § 28:28
 - amounts receivable other beneficiaries, § 28:29
 - combination life insurance and annuity, § 28:27
 - community property states, § 28:31
 - coordination of life insurance policies and annuity contracts with family estate planning objectives, § 28:34
 - gross estate, assets includable in, § 40B:12
 - incidents of ownership, § 28:29
 - joint life insurance, § 28:14
 - Social Security and life insurance, § 28:32
 - state laws, effect of, § 28:30
- Exchange of life insurance policies under IRC 1035, § 28:25.2
- Functions and uses, § 28:1, 28:1.50
- Gift tax, § 22:36, 28:25
- Group insurance, § 28:13
- Health reform legislation, § 28:42
- Income tax consequences
 - group insurance, § 28:13
 - settlement options, § 28:11
 - split dollar insurance, § 28:12
- Insurable interest, § 28:1.50
- Intra-family sales, § 28:23.2
- Joint life insurance, § 28:14
- Miscellaneous policies, § 28:23
- Optional modes of settlement
 - generally, § 28:6

LIFE INSURANCE—Cont'd

- Optional modes of settlement
 - Cont'd
 - fixed income, § 28:9
 - income tax consequences, § 28:11
 - interest option, § 28:7
 - life income with period certain, § 28:10
 - limited installment certain, § 28:8
- Simultaneous Deaths** (this index)
- Social security and life insurance, § 28:32
- Split dollar insurance, § 28:12
- Statutes of limitation, § 48:110
- Transfer for value, § 28:25.1
- Trustee, insurable interest of, § 28:1.50
- Trusts. **Life Insurance Trusts** (this index)
- Trusts as beneficiaries, § 28:39
- Types of individual policies
 - generally, § 28:2
 - endowment policy, § 28:5
 - term insurance, § 28:3
 - whole life policy, § 28:4
- Will as naming beneficiaries of policy's proceeds, § 6:289

LIFE INSURANCE TRUSTS

- Generally, § 28A:1 to 28A:13
- Advantages, § 28A:4
- Assignment of group life policies, § 28A:10
- Crummey demand provisions-hanging powers, § 28A:8
- Defective grantor trusts, § 19:13
- Disadvantages, § 28A:4
- Estate tax consequences, § 28A:9
- Generation-skipping transfer tax issues, § 28A:11
- Gift tax consequences, § 28A:7
- Grantor trusts, § 19:12
- Income tax consequences, § 28A:5
- Introduction, § 28A:1
- Irrevocable trusts, § 28A:3

LIFE INSURANCE TRUSTS

—Cont'd

- Limited liability company, use of as alternative to trust, § **28A:12**
- Partnerships, use of as alternative to trust, § **28A:12**
- Policy loans, § **28A:6**
- Revocable trusts, § **28A:2**
- Split-dollar insurance, use of in trust, § **28A:13**

LIFE TENANCY

- Trustees, § **21:135**

LIMITATION OF ACTIONS

- Statutes of Limitation** (this index)

LIMITATIONS

- Restrictions and Limitations** (this index)

LIMITED LIABILITY

COMPANIES

- Generally, § **31A:27**
- Articles of organization, § **Appendix 39**
- Business uses of insurance, substitution of LLC for insurance trusts second to die policies, § **31C:9**
- Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § **42:84 to 42:91**
- Federal income tax aspects of recourse liabilities, § **31A:28**
- Gift tax, § **22:32**
- Income Tax** (this index)
- Life insurance trust, use of LLC as alternative, § **28A:12**
- Limited liability partnership, § **31A:30**
- Michigan Limited Liability Company Act, § **Appendix 50**
- Operating agreement, § **Appendix 37**

LIMITED LIABILITY

COMPANIES—Cont'd

- Operating agreement for spouses as tenants by entireties, § **Appendix 115**
- Professional limited liability companies, § **31A:29**
- Uses in estate planning, § **31A:28**

LIMITED LIABILITY

PARTNERSHIP

- Generally, § **31A:30**

LIMITED PARTNERSHIPS

- Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § **42:84 to 42:91**
- Death of owner, problems arising upon, § **31A:14**
- Statutes of limitation, return of contributions, § **48:49**

**LINEAL AND COLLATERAL
DESCENDANTS**

- Intestate succession, definition for, § **3:25**

LIQUIDITY

- Family business succession, § **27B:17**

**LIST OF TANGIBLE PERSONAL
PROPERTY, OTHER THAN
MONEY IN LIEU OF WILL**

- Generally, § **6:82**

**LIST OR STATEMENT DISPOSING
OF TANGIBLE PERSONAL
PROPERTY, WITHOUT WILL
FORMALITIES**

- Generally, § **6:82**

LISTS

- Drafting checklists, generally, § **6:309 to 6:313**

INDEX

LITIGATION

Probate and Administration of Decedent's Estates (this index)
Trustees' power to incur litigation expenses, § 21:125

LIVING TRUSTS

Inter Vivos Trusts (this index)

LIVING WILLS

Right to die
generally, § 49:2, 49:7, 49:8
homosexuals, § 53:6

LLC

Limited Liability Companies (this index)

LOANS

Guardians and conservators, power to borrow money, § 24:84
Probate and administration of decedent's estates, powers of personal representatives, § 8:78
Wife's right, § 1:47

LOCATION OF BURIAL

Wills, § 45:6 to 45:22

LOCO PARENTIS

Rights and duties based on status, § 1:23

LONG ARM JURISDICTION

Guardians of minors, § 23:8

LONG TERM CARE

Elder law planning, § 54:31
Insurance financing, § 54:24

LOSS OF CONSORTIUM

Consortium, Loss of (this index)

LOSS OR DESTRUCTION OF PROPERTY

Documents. **Lost or Destroyed Documents** (this index)
Wills (this index)

LOST OR DESTROYED DOCUMENTS

Inter Vivos Trusts (this index)
Private Express Trusts (this index)
Wills (this index)

LOYALTY

Guardians and conservators, § 24:55
Probate and administration of decedent's estates, personal representative's duty of loyalty/self-dealing, § 8:54
Trustees, § 21:50, 21:70

MAINTENANCE

Care and Maintenance (this index)

MALICE

Will's malicious destruction, action for, § 6:328

MALICIOUS PROSECUTION

Statutes of limitation, § 48:51

MALPRACTICE OF ATTORNEY

Generally, § 43:12 to 43:29
Antenuptial agreements, § 43:21.1
Commingling, misappropriation or loss of funds, § 43:19
Conflicts of interest, § 43:22
Damages, proof of, § 43:27
Estate tax returns, negligence in preparation of, § 43:23
File retention policy under model rules of professional conduct, § 43:21.1
Fraud, § 43:28
Funds
 commingling, misappropriation or loss of funds, § 43:19
 revocable inter vivos trusts, negligence in funding, § 43:24
Limitation of liability, § 43:27 to 43:29
Privity of contract, § 43:29

**MALPRACTICE OF ATTORNEY
—Cont'd**

Recent developments, failure to keep abreast of, § 43:20
 Revocable inter vivos trusts, negligence in funding, § 43:24
 Standard of care, § 43:18
 Statutes of limitation, § 43:28, 48:1B
 Theory of action, § 43:26
 Third party beneficiaries claims re wills, trust and deeds, § 43:12, 43:26, 43:29, 50:39
 Wills, § 43:21
 Withdrawal as counsel, § 43:25

MANAGEMENT

Financial challenges of divorce, § 46:26 to 26:29

MANIFESTATION

Private express trusts, § 13:12

MARIJUANA

Fiduciary responsibility and trustees, § 21:49.10

MARITAL DEDUCTION

Generally, § 40C:1 to 40C:41
 Allowance of spouses qualifying for, estate tax, § 4:9
 Annuity proceeds, § 40C:12
 Avoiding intended passage or transfer, § 40C:7, 40C:7(1), 40C:7(2)
 Beneficial ownership, § 40C:13
 Bequeathed property of spouse, § 40C:8
 Citizenship or residence in United States
 donor or decedent spouse, § 40C:3
 recipient spouse, § 40C:4
 Common disaster provisions, § 40C:6
 Community property, § 40C:28
 Conclusion, § 40C:41
 Contribution by surviving spouse from marital deduction for

MARITAL DEDUCTION—Cont'd

 federal tax purposes, generally, § 6:278
 Deductible vs. non-deductible interests, § 40C:14
 Disclaimers
 funding matters, pre- and post-mortem planning possibilities, § 40C:39
 passage or transfer, disclaimers as affecting, § 40C:7, 40C:7(1), 40C:7(2)
 Distribution in Kind, Bequests, and Trust Interest Act as Michigan's response to federal procedures on marital deduction use, § 4:36
 Dower, curtesy, or statutory interest, § 40C:9
 Equalization of estate
 generally, § 40C:27
 lifetime gifts between spouses, § 40C:27, 40C:27(1)
 Estate tax. See more specific lines in this topic
 Facts required to establish right to claim gift or estate tax marital deduction, § 40C:2
 Forms, sample will and trust provisions utilizing marital deduction, § 40C:36
 Funding matters
 disclaimers, pre- and post-mortem planning possibilities, § 40C:39
 fiduciary options and their impact on marital deduction, § 40C:38
 formula and funding clauses for marital deduction and generation-skipping transfer tax, § 40C:40
 generation-skipping transfer tax, formula and funding clauses for, § 40C:40
 nondeductible assets, required funding of marital gifts with, § 40C:37(1)

INDEX

MARITAL DEDUCTION—Cont'd

- Funding matters—Cont'd
 - partial, complete, or foregoing QTIP election and correlation with credit for tax on prior transfers, § **40C:37(2)**
 - pecuniary and fractional share funding clauses, § **40C:39(1)**
 - pecuniary bequests and impact of Revenue Procedure 64-19, § **40C:39(2)**
 - post-mortem elections, basis, Kenan gain and planning possibilities, § **40C:38**
 - post-mortem planning possibilities, § **40C:37(2)**
 - pre- and post-mortem planning possibilities
 - disclaimers, § **40C:39**
 - pecuniary and fractional share funding clauses, § **40C:39(1)**
 - pecuniary bequests and impact of Revenue Procedure 64-19, § **40C:39(2)**
 - tainted (unidentified) asset rule, § **40C:37(1)**
- Gift tax
 - generally, § **22:49**
 - facts required to establish right to claim gift or estate tax marital deduction, § **40C:2**
 - jointly owned property, § **22:61**
 - practical tax and non-tax considerations, § **22:7**
 - return, necessity of filing, § **22:52**
- Inclusion in transfer base of recipient spouse required, § **40C:15**
- Inherited property of spouse, § **40C:8**
- Insurance proceeds, § **40C:12, 40C:22**
- Inter vivos gifts, § **40C:1(2)**
- Jointly held property, Uniform Simultaneous Death Act, § **40C:11**
- Marital status, § **40C:5**

MARITAL DEDUCTION—Cont'd

- “Passing,” requirement of, § **40C:7 to 40C:7(2)**
- Planning possibilities, whether to use marital deduction, § **40C:1(1)**
- Powers of appointment
 - exceptions to non-deductible terminable interest rule
 - life estate with power of appointment in spouse, § **40C:21**
 - life insurance proceeds, endowment or annuity contract with power of appointment, § **40C:22**
- Property or interests that can qualify for marital deduction, § **40C:6(1)**
- Protection of spouse’s inheritance, estate tax, § **4:35 to 4:37**
- Qualified domestic trusts, § **19:9**
- Qualified terminable interest property
 - exceptions to non-deductible terminable interest rule
 - gift and estate tax QTIP provisions, § **40C:24**
 - lifetime gifts and estates of decedents dying after 1981, § **40C:23**
 - federal law, QTIP as matter of, § **40C:23**
 - partial, complete, or foregoing QTIP election and correlation with credit for tax on prior transfers, § **40C:37(2)**
- Sample will and trust provisions utilizing marital deduction, § **40C:36**
- Survivorship of spouse and common disaster provisions, § **40C:6**
- Taxes imposed in connection with donative transfers of marital deduction property by recipient spouse
 - lifetime transfers of all or part of income interest for life of

MARITAL DEDUCTION—Cont'd

- Taxes imposed in connection with donative transfers of marital deduction property by recipient spouse—Cont'd
 - recipient spouse, § 40C:26
 - limitations on inter vivos transfer of income interest permitted, § 40C:26(1)
 - termination of retained income interest for life in estate of recipient spouse, § 40C:26
- Tenancy by the entireties, creation of, § 40C:1(2)
- Terminable interests
 - generally, § 40C:16
 - actual or potential passage of terminable interests to person other than surviving spouse, § 40C:18
 - conditional on survival for six months, § 40C:20
 - definition of, § 40C:17
 - estate trusts, § 40C:18
 - exceptions to non-deductible terminable interest rule
 - annuity contract with power of appointment, § 40C:22
 - charitable remainder trust, § 40C:25
 - life estate with power of appointment in spouse, § 40C:21
 - life insurance proceeds, endowment or annuity contract with power of appointment, § 40C:22
 - qualified terminable interest property (QTIP)
 - gift and estate tax QTIP provisions, § 40C:24
 - lifetime gifts and estates of decedents dying after 1981, § 40C:23
 - nonqualifying interests, generally, § 40C:17(1)

MARITAL DEDUCTION—Cont'd

- Terminable interests—Cont'd
 - purchase of terminable interests by executor or trustee, § 40C:19
 - “Transfer,” requirement of, § 40C:7 to 40C:7(2)
- Trusts
 - generally, § 12:3
 - creation of estate trusts, § 40C:1(2)
 - forms, sample will and trust provisions utilizing marital deduction, § 40C:36
 - qualified domestic trusts, § 19:9, 40C:37
 - sample trust provisions utilizing marital deduction, § 40C:36
- terminable interests
 - estate trusts, § 40C:18
 - exceptions to non-deductible terminable interest rule, charitable remainder trust, § 40C:25
 - purchase of terminable interests by executor or trustee, § 40C:19
- Uniform Simultaneous Death Act, jointly held property, § 40C:11
- Valuation problems
 - death taxes as affecting marital deduction, § 40C:30
 - encumbrances, § 40C:31
- Wills
 - clause as to considerations involving, § 6:278
 - sample provisions utilizing marital deduction, § 40C:36

MARITAL RIGHTS

- Husband and Wife** (this index)

MARK

- Wills, signature by mark, § 6:83

MARKETABLE RECORD TITLE

- Abandonment and escheat, § 32:7

INDEX

MARRIAGE

- Bigamy** (this index)
- Common-Law Marriage** (this index)
- Conflict of laws, § **44:11**
- Husband and Wife** (this index)
- Remarriage** (this index)
- Wills, interpretation of restraints on marriage, § **6:228**

MATRIMONIAL PROBLEMS IN ESTATE PLANNING

- Husband and Wife** (this index)

MATURED CLAIMS AGAINST ESTATES

- Statutes of limitation, § **48:3**

MEDIATION

- Will contests, § **50:23**

MEDICAID

- Generally, § **54:12 to 54:19**
- Eligibility
 - generally, § **54:14**
 - financial need, § **54:15**
- Estate recoveries, § **54:17**
- Institutionalized persons, § **54:16**
- Pitfalls, planning, § **54:19**
- Planning
 - pitfalls, § **54:19**
 - strategies, § **54:18**
- Services, § **54:13**

MEDICAID TRUSTS

- See also **Medicaid** (this index)
- Generally, § **19:7**
- Counseling provision, § **19:7**

MEDICAL DURABLE POWER OF ATTORNEY ACT

- Right to die, § **49:1, 49:8**

MEDICAL EVIDENCE

- Wills, evidence of undue influence, § **6:58**

MEDICAL EXPENSES

- Gift tax, unlimited exclusion, § **22:51**
- Necessities furnished to wife, § **1:54**

MEDICAL MALPRACTICE

- Statutes of limitation, § **48:50**

MEDICAL PLANS

- Employee benefit, § **29:12**

MEDICAL RECORDS

- Right to die, § **49:5**

MEDICAL SAVINGS ACCOUNTS

- Employee benefit plans, § **29:28.2**

MEDICARE

- Generally, § **54:2 to 54:11**
- Choice plus medicare, Part C, § **54:9**
- Drug coverage, Part D, § **54:10**
- Home health benefits, § **54:6**
- Hospice benefits, § **54:7**
- Hospital care, inpatient, § **54:4**
- Hospital insurance, Part A, § **54:3**
- Inpatient hospital care, § **54:4**
- Nursing facility, skilled, § **54:5**
- Part A, hospital insurance, § **54:3**
- Part B, supplemental medical insurance, § **54:8**
- Part C, Medicare plus Choice, § **54:9**
- Part D, prescription drug coverage, § **54:10**
- Prescription drug coverage, Part D, § **54:10**
- Skilled nursing facility, § **54:5**
- Supplemental medical insurance, Part B, § **54:8**

MEDICATIONS

- Testamentary capacity. **Wills** (this index)

MEDIGAP INSURANCE

- Elder law, health care financing, § **54:23**

MEETINGS

- Nonprofit Corporations** (this index)

MEMBERS AND MEMBERSHIPS

Armed forces' members, nuncupative wills of, § **6:89**

Nonprofit Membership Corporations (this index)

MEMORANDUM

Wills (this index)

MEMORY

Statutes of limitation, memory repression, § **48:64**

Will's probate, statements of memory, § **6:153**

MENTAL DISTRESS

Statutes of limitation, § **48:51**

MENTALLY INCAPACITATED PERSONS

Conservators. **Guardians and Conservators** (this index)

Dower, barring as to incompetent wife of, § **4:23**

Election against will by guardian of incompetent surviving spouse, § **4:11**

Guardians and Conservators (this index)

Statutes of limitation, § **48:57**

Testamentary capacity, § **6:37, 6:38, 6:43, 6:79**

MERGER

Inter Vivos Trusts (this index)

Trust's termination by merger. **Trusts** (this index)

MICHIGAN CORPORATE INCOME TAX

Taxation, § **39:26**

MICHIGAN ESTATE TAX

Credits against tax, § **40A:13**

Statutes of limitation, § **48:39, 48:40**

MICHIGAN LAW OF TAXATION

Conveyances, relevant Michigan taxes, § **27A:3**

MICHIGAN LAW OF TAXATION

—Cont'd

Income tax of estates and trusts.

Income Tax (this index)

Inheritance Tax (this index)

Relevant Michigan taxes regarding conveyances, § **27A:3**

MICHIGAN RULES OF EVIDENCE

Private express trusts, impact on lost inter vivos trust instruments, § **13:32**

MICHIGAN TRUST CODE

Generally, § **11:3**

MICHIGAN UNIFORM PRINCIPAL AND INCOME ACT

Trusts (this index)

MILITARY SERVICE

Nuncupative wills of armed forces' members, § **6:89**

MINERAL RIGHTS AND ROYALTIES

Generally, § **37A:1 to 37A:6**

Conveyances, § **37A:4**

Fiduciary obligations, § **37A:6**

Minerals, defined, § **37A:3**

Rights to minerals, defined, § **37A:2**

Securities law, § **37A:6**

Taxation of royalties, § **37A:5**

MINORS

Children and Minors (this index)

MINUTES

Charities and other nonprofit organizations, organizational minutes, § **47:5**

MISAPPROPRIATION FUNDS

Malpractice of attorney, § **43:19**

MISCONDUCT

Forfeiture of spouse's allowances and exemptions, § **4:8**

INDEX

MISCONDUCT—Cont'd

Intestate succession as affected by spouse's misconduct, § 3:41

Malpractice of Attorney (this index)

MISREPRESENTATION

Fraud and Deceit (this index)

MISSING PERSONS

Disappeared Persons and Their Estates (this index)

MISTAKE

Revocable inter vivos trust, omission of power of revocation by mistake, § 18:20

Wills (this index)

MIXED CHILD HOUSEHOLDS

Generally, § 53:13 to 53:16

Custody, § 53:14

Living trust, necessity of, § 53:16

Marital agreements, § 53:15

MODIFICATIONS

Alterations and Modifications (this index)

MONEY

Interest on Money (this index)

MONUMENTS

Charitable trusts for care, maintenance or creation of monument, § 19:41

Funeral expenses, § 45:52

MORTGAGES

Claims against estate, § 42:10

Condominiums, § 37:5

Conservators. **Guardians and Conservators** (this index)

Gift tax, transfer of property subject to, value, § 22:29

Probate and Administration of Decedent's Estates (this index)

Spouse's inheritance protection, homestead mortgage, § 4:4A

MORTGAGES—Cont'd

Statutory form, requisites to valid conveyance, § 27A:7

Trustees (this index)

Trusts, distinguished, § 11:23

Wills (this index)

MOTORCYCLES

Decedent's vehicles. **Motor Vehicles** (this index)

MOTOR VEHICLES

Dealerships, business succession questions, § 31A:16.50

Intestate succession. Succession to decedent's vehicles, *infra*

Succession to decedent's vehicles generally, § 7:1 to 7:10

business succession questions for automobile dealerships, § 31A:16.50

definition of vehicle, § 7:6

joint title, transfer by operation of law, § 7:2

nonresident decedent owner of vehicle having Michigan title, § 7:9

quick title transfer, § 7:4, 7:5

recovery of vehicles to settle claims, § 7:7

registration of vehicle, effect of death on, § 7:10

residence of decedent owner in Michigan but vehicle titled elsewhere, § 7:8

sole title held by decedent, transfer of, § 7:3 to 7:5

Title transfer. Succession to decedent's vehicles, *supra*

Wills. Succession to decedent's vehicles, *supra*

MULTIPLE PARTY BANK

ACCOUNTS

Generally, § 26:11

Bank account trusts (Totten trusts), § 26:13

MULTIPLE PARTY BANK

ACCOUNTS—Cont'd

Gift tax, § 22:18

Joint and survivor accounts, § 26:12

Presumption, inter vivos gifts, § 22:4

Revocation, § 26:14

**MULTIPLE PERSONAL
REPRESENTATIVES**

Probate and administration of
decedent's estates, § 8:16

MULTIPLE POLICIES

Liability insurance, § 28B:16

MULTIPLE TRUSTS

Generally, § 19:26

Throwback Rule, § 12:10

MURDER

Homicide (this index)

MUTUAL FUNDS

Charitable gifts, split interests,
transfers of, § 22:81

Gift tax, § 22:34

MUTUAL WILLS

Agreement to make irrevocable,
§ 6:103

Testamentary contract, § 6:317

NAMES

Adopted child, change of name of,
§ 1:21

Natural child's right to change name,
§ 1:9

Wills, signature by name, § 6:83

NARCOTICS

Drugs and Narcotics (this index)

NATIONAL SECURITIES

**MARKETS IMPROVEMENT
ACT**

Securities transfers, regulation of,
§ 27B:1

NATIVE AMERICAN TAX ISSUES

Generally, § 53:23

Business taxes of state, § 53:30

Federal taxation, § 53:26, 53:27

General Allotment Act of 1887,
§ 53:27

Income tax, § 53:31

Property taxes, § 53:29

Sales and use tax, § 53:32

State taxation

generally, § 53:28

business taxes, § 53:30

income taxes, § 53:31

property taxes, § 53:29

sales and use tax, § 53:32

Tribal status, § 53:25

Voluntary disclosure agreements,
§ 53:24

NATURAL CHILDREN

Children and Minors (this index)

NECESSARIES

Husband's relational duties, § 1:53 to
1:55

Natural child's action against parents
for necessities, § 1:12

NEGLECT

Loss of right of election for willful
neglect, § 4:11A

NEGLIGENCE

Malpractice of Attorney (this index)

Statutes of limitation, § 48:51

NEGOTIABLE INSTRUMENTS

Commercial Paper (this index)

NEW BONDS

Probate and administration of
decedent's estates, § 8:25

NEW CONTRACTS

Power to enter into new contracts.
Trustees (this index)

Probate and administration of
decedent's estates, power of

INDEX

NEW CONTRACTS—Cont'd

personal representatives to enter into new contracts, § **8:73**

NEXT OF KIN

Will's designated beneficiaries, interpretation of next of kin, § **6:191**

NO FAULT CLAIMS

Liability insurance, § **28B:8**

NOMINEE STATUTE

Corporate fiduciaries, § **21:46**
Probate and administration of decedent's estates, duty of personal representative to earmark and the nominee statute for corporate fiduciaries, § **8:46**

NON-CHARITABLE GIFTS

Inter Vivos Gifts (this index)

"NON-NATURAL"

PARENT-CHILD RELATIONSHIPS

Special recognition, § **1:16**

NONPROFIT CORPORATIONS

Charities and Other Nonprofit Organizations (this index)

NONRESIDENTS

Dower and the nonresident widow, § **4:21**
Election of will by nonresident spouse, § **4:16**
Intestate estate's personal representative, nonresident foreign national as, § **3:7**
Motor vehicle of decedent-nonresident titled in Michigan, succession to, § **7:9**
Wills, admission of foreign will to probate, § **6:90, 6:120**

NON-TESTAMENTARY DOCUMENTS

Construction, § **6:182**

NON-TESTAMENTARY PROBATE FIDUCIARIES

Trustees, special powers, § **21:135, 21:136**

NON-TRADITIONAL ESTATE PLANNING

Generally, § **53:1 to 53:32**
Conflicts of interest, § **53:2**
Elderly Domestic Relationships (this index)
Ethical issues, § **53:3**
Homosexuals (this index)
Mixed Child Households (this index)
Single Parent Households (this index)
Tax considerations for homosexuals, § **53:5.10**

NOTES

Commercial Paper (this index)
Wills (this index)

NOTICE AND KNOWLEDGE

Assignment to obligor, requisites to valid assignment, § **27A:26**
Divorce and separation, § **46:4**
Gramm-Leach-Bliley Act, privacy policy, § **43:40**
Insurance, mandatory preliminary notice of claim, § **48:111**
Interested Persons (this index)
Personal jurisdiction, judicial system's role, § **38:13**
Private Express Trusts (this index)
Probate and Administration of Decedent's Estate (this index)
Statutes of limitation on claims against estates, § **48:11, 48:18**
Statutory notice of death to estate creditors from trustee of revocable trust, § **48:30.1**
Wills (this index)

NUMBERING

Codicils of wills, § **6:98**

NUNCUPATIVE WILLS

Generally, § 6:89

NURSING HOMES

Medicare, § 54:5

OBJECTIONS

Guardians and conservators, appointment of, § 24:8

Probate and administration of decedent's estates, objections to appointment, § 8:13

Statutes of limitation, notice of objections to claims, § 48:18

Trustee appointment, § 21:6

OBSTRUCTION OF JUSTICE

Strategy, § 48:1A

OFFENSES

Crimes and Offenses (this index)

OFFSHORE ASSET PROTECTION TRUSTS

Creditors' rights, § 42:92

Fraudulent conveyances, § 42:31, 42:32

OIL

Gas and Oil (this index)

OMISSIONS

Revocable inter vivos trust, omission of power of revocation by mistake, § 18:20

Wills, mistake in execution, § 6:76

OMITTED CHILDREN

Pretermitted heir statutes, § 5:7

OPEN-END INVESTMENT COMPANY SHARES

Gift tax, § 22:34

OPERATION OF LAW

Domicil and residence, § 43:9

Intestate estate's personal representative, termination of authority of, § 3:8

OPERATION OF LAW—Cont'd

Joint ownership of decedents vehicle, transfer of title, § 7:2

Will's revocation, § 6:101

OPINION EVIDENCE

Wills (this index)

OPTION

Election and Option (this index)

ORDERS

Conservators. **Guardians and Conservators** (this index)

Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § 42:84 to 42:91

Final Judgments and Orders (this index)

Probate and Administration of Decedent's Estates (this index)

Protective, § 23:30

ORDINARY COMPENSATION

Trustees, § 21:140

ORDINARY SKILL AND PRUDENCE

Probate and administration of decedent's estates, duty of personal representative, § 8:53

Trustees, § 21:49, 21:69

ORGANIZATIONAL MINUTES

Charities and other nonprofit organizations, § 47:5

ORGAN TRANSPLANT PETITIONS

Guardians and conservators, § 23:8

OVERVALUATION PENALTIES

Gift tax, § 22:43

OWNERS AND OWNERSHIP

Title and Ownership (this index)

INDEX

PARAMOUR

Wills, presumption from confidential relationship of undue influence in execution of, § 6:57

PARENT AND CHILD

As to children and minors, generally, see **Children and Minors** (this index)

Actions against parents, § 1:11, 1:12

Actions by parents against children, § 1:34

Administration allowances, priority as charge against probate estate, § 2:8

Adopted children, generally, § 1:20, 1:21

Artificial insemination, § 1:29, 1:30

Beneficiaries, interpretation of designated beneficiaries in will, § 6:187, 6:188

Child “en esse,” § 1:28

Civil actions against children, § 1:34

Consortium, recovery for loss of, § 1:14

Control of child, § 1:32, 1:33

Custody of Children (this index)

Death

child’s rights with respect to parent’s death, § 1:15

parents rights with respect to child’s death, § 1:40

Different marriages, children by, § 1:27

Disinheritance of child, § 1:15, 5:3 to 5:5

Earnings of child, § 1:32, 1:33

“En ventre sa mere,” § 1:28

Half-blood relationships, § 1:22

Illegitimate children, § 1:18

Inheritance and Disinheritance (this index)

Injuries to child, actions for, § 1:36

Interferences by parents with child’s claims, § 1:35

PARENT AND CHILD—Cont’d

Intestate Succession (this index)

Intrinsic rights and disabilities of natural child. **Children and Minors** (this index)

Intrinsic rights of parents as adults, generally, § 1:31

Issue, interpretation of will’s designated beneficiary as, § 6:188

Maintenance. **Support and Maintenance** (this index)

Mixed Child Households (this index)

Necessaries furnished by third parties, actions against parents for, § 1:12

“Non-natural” parent-child relationships, special recognition of, § 1:16

Persons in loco parentis, § 1:23

Protection of Inheritance (this index)

Relational rights and duties due child generally, § 1:10 to 1:15

adopted children, § 1:20, 1:21

artificial insemination, child by, § 1:29, 1:30

child “en esse,” § 1:28

death of parents, rights with respect to, § 1:15

different marriages, children by, § 1:27

half-blood relationships, § 1:22

illegitimate children, § 1:18

loco parentis, persons in, § 1:23

loss of consortium, recovery for, § 1:14

necessaries or support furnished by third parties, actions against parents for, § 1:12

parents with respect to children, generally, § 1:32 to 1:40

stepchildren, § 1:25, 1:26

support duties, § 1:10

PARENT AND CHILD—Cont'd

Relational rights and duties due child
—Cont'd
torts, *infra*

Single Parent Households (this index)

Stepchildren, generally, § 1:25, 1:26

Support and Maintenance (this index)

Testamentary Trusts (this index)

Third persons

actions against parents for necessities for support furnished by, § 1:12

parents rights with respect to, § 1:35 to 1:37

Torts

liability of parents, torts of child, § 1:13

parents, tort actions against, § 1:11

Undue influence presumed in execution of wills, § 6:57

Visitation right of grandparents, § 1:39

PAROL CONTRACTS

Wills, oral contracts to make, § 6:316

PAROL EVIDENCE

Wills (this index)

PARTIAL DISTRIBUTION

Probate and Administration of Decedent's Estates (this index)

PARTIAL INTESTACY

Succession, generally, § 3:2

PARTIAL PAYMENT

Statutes of limitation, § 48:89

PARTITION

Probate and administration of decedent's estates, § 8:138, 8:139

Statutes of limitation, § 48:10

PARTNERS AND PARTNERSHIPS

Business uses of insurance
generally, § 31C:5

substitution of partnership for insurance trusts second to die policies, § 31C:9

Death of owner, problems arising upon
generally, § 31A:7

continuation of enterprise

liability arising from, § 31A:12
powers, duties, and liabilities of legal representative of deceased partner, § 31A:11

federal taxation of partnerships, § 31A:15

interest of partner in partnership, § 31A:8

limited partnerships, § 31A:14

powers, duties, and liabilities of legal representative of deceased partner

continuation of business, § 31A:11

noncontinuation of business, § 31A:10

right of partner in specific partnership property, § 31A:9

succession to a partnership interest by will, § 31A:13

Domestic partnership agreement, § 53:5, **Appendix 73**

Gays, domestic partnership agreement, § 53:5, **Appendix 73**

Gays, tax considerations in estate planning, § 53:5.10

Gift tax, § 22:32

Homosexuals, domestic partnership agreement, § 53:5, **Appendix 73**

Income Tax (this index)

Inter vivos gifts, transfer of partnership interests, annual exclusion with respect thereto, § 22:46

Lesbians, domestic partnership agreement, § 53:5, **Appendix 73**

INDEX

PARTNERS AND PARTNERSHIPS **—Cont'd**

Life insurance trust, use of partnership as alternative to trust, § **28A:12**

Limited liability partnership, § **31A:30**

Limited Partnerships (this index)

Probate and Administration of Decedent's Estate (this index)

Taxpayer Relief Act of 1997, § **31B:30**

Trustees (this index)

Wills (this index)

PATENTS

Gift tax, § **22:37**

Michigan income tax of estates and trusts, royalties, § **39:15**

Unusual assets, § **27C:6, 27C:8**

PATERNITY

Child born in wedlock, § **1:18**

PATIENT ADVOCATE **DESIGNATION**

Generally, § **25:18**

Right to die
generally, § **49:2, 49:4 to 49:6**
homosexuals, § **53:6**

PAYMENTS

Alimony, § **48:109**

Inheritance taxes, § **6:276**

Intestate estate distribution, prior payment of charges before, § **3:16, 3:17**

Judgments payable in installments, § **48:83A**

Probate and Administration of Decedent's Estate (this index)

Statutes of limitation, partial payment, § **48:89**

Wills (this index)

PENALTIES

Criminal Sanctions (this index)

PENALTIES—Cont'd

Gift tax return, failure to file, § **22:52**

Michigan estate tax, § **39:6**

PENSIONS AND PENSION PLANS

ERISA. Employee Benefit Plans
(this index)

Qualified plans, § **29:22**

Trusts, pension and profit-sharing trusts, § **19:64**

Wealth planning for single person and cohabitating couples, § **43:45**

PER CAPITA

Intestate succession, definition for, § **3:27**

Wills, division under, § **6:196**

PERMITS

Licenses and Permits (this index)

PERPETUAL TRUSTS

States permitting, § **12:23.1, 34:17**

PERPETUITIES, RULE AGAINST

Rule Against Perpetuities (this index)

PERSONAL INJURIES

Actions by parents for third party's injuries to child, § **1:36**

Statutes of limitation, § **48:51**

PERSONAL LIABILITY

Private express trusts, personal liabilities of beneficiaries for actions of trustee, § **20:5**

PERSONAL PROPERTY

Community Property (this index)

Constitutional constraints, exemption from process, § **41:7**

Informal probate, collection of personal property by sworn statement and summary proceedings, § **9:1.1**

Inter Vivos Trusts (this index)

PERSONAL PROPERTY—Cont'd

Intestate estate, delivery of personal effects of decedent held by institutions, § 3:12 to 3:15

Testamentary Trusts (this index)

Wills (this index)

PERSONAL PROPERTY TAX

Full faith and credit, § 41:6

Repeal of intangible personal property tax, § 39:27

PERSONAL REPRESENTATIVES

Appointment

generally, § 9:10

documents used, § 9:11

Attorney's advice, required, § 48:30A

Claims against Estate (this index)

Counsel's advice, required, § 48:30A

Executors and Administrators (this index)

Guardians and Conservators (this index)

Informal probate, § 9:16

Intestate Succession (this index)

Joint Personal Representatives (this index)

Probate and Administration of Decedent's Estate (this index)

Will's discovery, rights of successor personal representative of intestate after, § 6:133

PERSONAL SERVICES

Wife, personal services involving, § 1:44, 1:50

PER STIRPES

Intestate succession, definition for, § 3:27

Wills, division under, § 6:196

PER STIRPES, PER CAPITA, AND BY REPRESENTATION DISTRIBUTIONS

Intestate, § 3:27

PER STIRPES, PER CAPITA, AND BY REPRESENTATION DISTRIBUTIONS—Cont'd

Testate, § 6:196

PET CARE TRUSTS

Generally, § 19:46A

Revocable trust for married couple without children, § Appendix 104

PETITIONS

Pleadings (this index)

PHYSICAL ACTS

Will's revocation, § 6:102, 6:106

PHYSICAL CONDITION

Will's probate, hearsay rule's exception as to declarations of past or present physical condition, § 6:153

PHYSICIANS AND SURGEONS

Right to die, physician assisted suicide, § 49:12

Statutes of limitation, malpractice, § 48:50

Will's probate, declarations to physicians, § 6:153

PIERCING OF CORPORATE VEIL

Creditors' rights, § 42:82

PLACE OF BURIAL

Wills, § 45:6 to 45:22

PLACE TO ADMINISTER TRUST

Generally, § 21:8A

PLEADINGS

Intestate estate, personal representative's petition for administration, § 3:5

Statutes of Limitation (this index)

Trustee's removal, § 21:12

U.S. Tax Court petition, § Appendix 118

Wills (this index)

INDEX

PLOTS FOR BURIAL

Cemeteries (this index)

POLICY LOANS

Life insurance trusts, § 28A:6

POLITICAL ORGANIZATIONS

Gift tax, § 22:26

POSSESSION

Intestate's property, possession and control of, § 3:17, 3:55

POSSESSION OF ESTATE

Probate and Administration of Decedent's Estates (this index)

Trustees (this index)

POSSESSORY ESTATES

Generally, § 33:1 to 33:9

Estate of term

termination of leases, § 33:9

Fee Simple (this index)

Freehold estates

inheritance, estates not of, § 33:7

inheritance, estates of

fee simple absolute, § 33:4

fee tail, § 33:6

lesser quality, estates of, § 33:5

life estates, § 33:7

Land, estates in

primary classifications of estates, § 33:2

statutory classifications of estates, § 33:3

Life Estates (this index)

Non-freehold estates

generally, § 33:8

tenancies, § 33:9

term, estate of, § 33:9

POSSIBILITY OF REVERTER

Gift tax, completion of gift, § 22:14

Grantor future interests, § 34:4

POSTHUMOUS CHILDREN

Intestate succession, § 3:35

POST-MORTEM PLANNING

Generally, § 30:1 to 30:39

Antenuptial agreements, § 46:7.10

Disclaimers (this index)

Estate Tax (this index)

Finances management after death, § 30:1.50

Income Tax (this index)

Other options available to beneficiaries, § 30:14

Personal liability of fiduciary, § 30:38

Transferee liability, § 30:40

POSTMORTEMS

Generally, § 45:4

POSTNUPTIAL AGREEMENTS

Allowance of widow, § 4:6

Divorce and separation, § 46:12

Domestic Partnership Agreement (this index)

Waiver of marital rights, § 3:45

POSTPONEMENT OF ENJOYMENT

Inter vivos trusts, termination by trustee's conveyance to or at direction of beneficiary, § 18:31

POUR OVER TRUSTS

Generally, § 12:15

POUR-OVER WILLS

Execution, § 6:82

POVERTY AND HEALTH

Charitable trusts, § 19:37

POWER IN TRUST

Trusts, distinguished, § 11:25

POWERS

Appointment. Powers of Appointment (this index)

Attorney, power of. Power of Attorney (this index)

POWERS—Cont'd

- Sale of realty, power of. **Wills** (this index)
- Testamentary powers. **Wills** (this index)

POWERS OF APPOINTMENT

- Generally, § 25:1 to 25:17
- Contract to make appointment, § 25:8
- Creation of, § 25:3
- Creditors' rights
 - claims against estate, § 42:13
 - donee of general power, rights of, § 25:10
- Disposition among appointees, § 25:5
- Drafting. Use and drafting, *infra*
- Estate tax, gross estate, assets includable in, power of appointment exercisable by decedent, § 40B:11
- Failure to exercise power, effect of, § 25:9
- General Powers of Appointment** (this index)
- General vs. special powers of appointment, § 25:2
- Gift tax, § 22:17
- Inheritance tax, transfers covered, § 6:279
- Intent, § 25:4
- Inter Vivos Trusts** (this index)
- Marital Deduction** (this index)
- Need for Powers of Appointment Act of 1967, § 25:1
- Release, § 25:6
- Revocation, § 25:7
- Trusts, § 11:15
- Will's provisions, appointive property taxes, § 6:279

POWERS OF ATTORNEY

- Generally, § 25:11
- Construction of, § 25:12
- Death of principal, effect of, § 25:15
- Drafting, § 25:13

POWERS OF ATTORNEY—Cont'd

- Durable powers of attorney
 - generally, § 25:16
 - disabilities, § 23:27
 - revocation of, § 25:17
 - right to die, Medical Durable Power of Attorney Act, § 49:1, 49:8
- Elder law, incapacitated clients, § 54:36
- Innocent owner defense, § 55:26
- Irrevocable powers, § 25:14
- Revocation of
 - generally, § 25:14
 - durable powers of attorney, § 25:17
- Termination as matter of law, § 25:15

PRECATORY INTENT

- Testamentary intent, § 6:27

PRECATORY WORDS

- Private express trusts, § 13:10

PREFERENCES AND PRIORITIES

- Administrative family allowances, § 2:8
- Bankruptcy** (this index)
- Child custody, parents preferred over third parties, § 1:37
- Claims Against Estate** (this index)
- Devises, will's provision as to preference of, § 6:272
- Dower in preference to decedent's unsecured creditors, § 4:3
- Funeral expenses, priority of claims for, § 45:49
- Guardians and conservators, priority of claim of compensation, § 24:97
- Intestate estate's personal representative, preference for citizens and residents, § 3:7
- Probate and Administration of Decedent's Estate** (this index)

INDEX

PREFERENCES AND PRIORITIES

—Cont'd

Will's preference of devises, provisions as to, § 6:272

PREJUDICE

Wills, prejudice as to family members, § 6:43

PRESCRIPTIONS DRUGS

Medicare, § 54:10

PRESENCE OR ABSENCE

Absence or Presence (this index)

PRESENT INTEREST

Conveyances, present interest in property to be transferred, § 27A:14

PRESERVATION OF ESTATE

Trustees' power to incur expenses, § 21:127

PRESUMPTIONS AND BURDEN OF PROOF

Charitable trusts, presumption against intestacy, § 16:5

Claims against estate, § 42:7

Death, § 45:1A

Environmentally contaminated properties, risks associated with owning, presumption of state environmental laws, § 27A:34

Joint bank account, § 22:4

Life Insurance (this index)

Uniform Disposition of Community Property Rights at Death Act, § 36:16

Wills (this index)

PRETERMISSION

Statutes as to pretermitted heirs, § 5:6 to 5:9

PRETERMITTED HEIRS, CHILDREN BORN OR ADOPTED AFTER WILL MADE

Generally, § 5:6, 5:7

PRETRIAL PROCEDURE

Will contests, § 50:19

PRINCIPAL AND AGENT

Agents and Agency (this index)

PRINCIPAL AND INCOME

Generally, § 15:1 to 15:14

Life Income (this index)

Trusts (this index)

PRIOR CONTRACTS

Probate and administration of decedent's estates, § 8:72

Trustees (this index)

PRIORITIES

Preferences and Priorities (this index)

PRIOR MORTGAGES

Trustees, foreclosing and discharging mortgages and liens, § 21:113

PRIOR WILLS

Wills (this index)

PRISONS AND PRISONERS

Statutes of limitation, § 48:57, 48:63

PRIVATE EXPRESS TRUSTS

Generally, § 13:1 to 13:36

Acceptance by beneficiary, § 20:3

Actions

beneficiary's action, barring beneficiary's remedies, § 20:23

control on trustee's actions, infra

trustee's actions, personal

liabilities of beneficiaries for, § 20:5

Apportionment, income beneficiary's remedy, § 20:19

Ascertainable beneficiaries in private trusts, § 13:29

Attachment of equitable interest in trust, rights of creditors of beneficiaries to reach trust corpus, § 20:31

PRIVATE EXPRESS TRUSTS

—Cont'd

- Authorization requirement for trust purpose, § 13:3, 13:4
- Barring beneficiary's remedies
 - generally, § 20:23 to 20:25
 - action by beneficiary, § 20:23
 - inaction by beneficiary, laches, § 20:24
 - statute of limitations, barred by court decree of, § 20:25
- Beneficiaries
 - generally, § 20:1 to 20:35
 - artificial legal entity as eligible, § 20:2
 - barring beneficiary's remedies, supra
 - control on trustee's actions, infra
 - creditor's access to beneficiary's interest, § 20:8
 - definite beneficiary as necessity, § 20:1
 - disclaimer by beneficiary, § 20:4
 - incidents of beneficiary's interest, § 20:7
 - interest of beneficiaries, § 20:6 to 20:8
 - liabilities of third parties, § 20:21, 20:22
 - notice
 - beneficiary, notice to, § 20:3
 - interest, notice of, § 20:6
 - personal liabilities of beneficiaries for actions of trustee, § 20:5
 - remedies, § 20:9 to 20:25
 - requirement, § 13:29
 - rights of creditors of beneficiaries to reach trust corpus, infra
 - selection, § 20:1 to 20:5
 - who is eligible, § 20:2
- Bona fide purchaser rule, control on trustee's actions, § 20:17
- Breach of trust
 - liability of trustee for damages, § 20:14

PRIVATE EXPRESS TRUSTS

—Cont'd

- Breach of trust—Cont'd
 - participation of third parties, § 20:21
- Capacity to create trust, settlor to have, § 13:22, 13:23
- Charitable trusts, enforcement of, § 20:13
- Common law, rights of creditors of beneficiaries to reach trust corpus under, § 20:27
- Contents, lost inter vivos trust instruments, § 13:34
- Control on trustee's actions
 - generally, § 20:9 to 20:25
 - apportionment, income beneficiary's remedy, § 20:19
 - bona fide purchaser rule, § 20:17
 - co-trustees, § 20:15
 - decree for specific performance of private trust, § 20:12
 - election between tracing and damages, § 20:18
 - enforcement of charitable trusts, § 20:13
 - jurisdiction, § 20:9
 - liability of trustee for damages for breach of trust, § 20:14
 - tracing the trust res, § 20:16
 - waiver or modification of controls on trustee's action by trust instrument, § 20:20
- Co-trustees, control on trustee's actions, § 20:15
- Court rules, rights of creditors of beneficiaries to reach trust corpus, § 20:29
- Creation, § 13:2
- Creditor's access to beneficiary's interest, § 20:8
- Damages
 - election between tracing and damages, § 20:18

INDEX

PRIVATE EXPRESS TRUSTS

—Cont'd

- Damages—Cont'd
 - liability of trustee for damages for breach of trust, § 20:14
- Damage to trust property, liabilities of third parties, § 20:22
- Declaration or manifestation, § 13:12
- Decree for specific performance of private trust, § 20:12
- Definite, trust instrument must be sufficiently definite, § 13:21
- Definite beneficiary as necessity, § 20:1
- Delivery requirement for trust instrument or res, § 13:24, 13:25
- Demands of beneficiary's family for support, rights of creditors of beneficiaries to reach trust corpus, § 20:35
- Disclaimer by beneficiary, § 20:4
- Election between tracing and damages, § 20:18
- Enforcement, trust purpose must not be impossible to enforce, § 13:7
- Equitable interest in trust, attachment of, § 20:31
- Evidence
 - Michigan Rules of Evidence, impact on lost inter vivos trust instruments, § 13:32
 - proof of existence, loss, and contents of document, lost inter vivos trust instruments, § 13:35
- Expectancies, trust res requirement, § 13:28
- Explanation of loss and contents, lost inter vivos trust instruments, § 13:34
- Family of beneficiary, demands for support, § 20:35
- Federal Securities laws, inter vivos trust as "security" for purposes of, § 13:36

PRIVATE EXPRESS TRUSTS

—Cont'd

- Frauds, statute of. Statute of frauds, *infra*
- Illegality
 - consequences, § 13:6
 - trust purpose must not be illegal, § 13:5
- Inaction by beneficiary, barring beneficiary's remedies, § 20:24
- Incidents of beneficiary's interest, § 20:7
- Income beneficiary's remedy, apportionment, § 20:19
- Interest of beneficiaries, § 20:6 to 20:8
- Inter vivos trusts
 - delivery requirement for trust instrument or res, § 13:24
 - Federal Securities laws, inter vivos trust as "security" for purposes of, § 13:36
 - lost inter vivos trust instruments, *infra*
 - oral inter vivos trusts of personalty (statute of frauds), § 13:16
 - oral inter vivos trusts of realty (statute of frauds), § 13:15
- Jurisdiction, control on trustee's actions, § 20:9
- Laches, barring beneficiary's remedies, § 20:24
- Language of limitation, illusory and revocable trusts, § 13:11
- Legal competency, settlor to have capacity to create trust, § 13:23
- Liabilities of third parties
 - generally, § 20:21, 20:22
 - breach of trust, participation in, § 20:21
 - damages to trust property, § 20:22
- Liability of trustee for damages for breach of trust, § 20:14
- Limitations and restrictions
 - disposal of trust interest, restrictions on beneficiary, § 20:32

PRIVATE EXPRESS TRUSTS

—Cont'd

- Limitations and restrictions—Cont'd
language of limitation for illusory
and revocable trusts, § 13:11
- Lost inter vivos trust instruments
generally, § 13:30 to 13:36
establishment, § 13:30 to 13:36
explanation of loss and contents,
§ 13:34
- Federal Securities laws, inter vivos
trust as “security” for
purposes of, § 13:36
- lost trust instrument treated as
other lost documents, § 13:33
- Michigan Rules of Evidence,
impact, § 13:32
- proof of existence, loss, and
contents of document, § 13:35
- revised Probate Code, impact,
§ 13:32
- Lost trust instrument treated as other
lost documents, § 13:33
- Manifestation or declaration, § 13:12
- Michigan Rules of Evidence, impact
on lost inter vivos trust instru-
ments, § 13:32
- Mode of manifestation of intention,
§ 13:9
- Modification of controls on trustee's
action by trust instrument,
§ 20:20
- No contest provision, § 13:13.10
- Notice
See also Beneficiaries, supra
trustee's duty to give all trust bene-
ficiaries prompt notice of the
existence of a trust for their
benefit, including its terms,
property, income, etc.,
§ 21:24, 21:33
- Oral inter vivos trusts of personalty
(statute of frauds), § 13:16
- Oral inter vivos trusts of realty (stat-
ute of frauds), § 13:15

PRIVATE EXPRESS TRUSTS

—Cont'd

- Ownership rights, settlor to have
capacity to create trust, § 13:22
- Partial invalidity, effect, § 13:4
- Personal liabilities of beneficiaries
for actions of trustee, § 20:5
- Precatory words, § 13:10
- Present trust, no intention to create,
§ 13:13
- Proof of existence, loss, and contents
of document, lost inter vivos
trust instruments, § 13:35
- Public health care creditors, rights to
reach trust corpus, § 20:34
- Public policy, trust purpose not to be
against, § 13:5, 13:6
- Recordation of trust, § 13:20
- Registration of trust, § 13:19
- Registration requirement for trust
instrument, § 13:18 to 13:20
- Res. Trust res, infra
- Restrictions. Limitations and restric-
tions, supra
- Revised Probate Code, impact on lost
inter vivos trust instruments,
§ 13:32
- Revocable and illusory trusts,
language of limitation, § 13:11
- Rights of creditors of beneficiaries to
reach trust corpus
generally, § 20:26 to 20:35
attachment of equitable interest in
trust, § 20:31
- creditors' rights when settlor is
beneficiary, § 20:33
- demands of beneficiary's family
for support, § 20:35
- present payment, beneficiary has
no right to receive, § 20:30
- public health care creditors,
§ 20:34
- restrictions on beneficiary to
dispose of trust interest,
§ 20:32

INDEX

PRIVATE EXPRESS TRUSTS

—Cont'd

- Rights of creditors of beneficiaries to reach trust corpus—Cont'd
 - statutory limitations and court rules, § 20:29
 - trustee's discretionary powers, § 20:28
 - under common law, § 20:27
- Selection of beneficiaries, § 20:1 to 20:5
- Settlors
 - beneficiary, settlor as, § 20:33
 - capacity to create trust, § 13:22, 13:23
 - sufficient manifestation of trust intent, § 13:8 to 13:13
- Specific performance of private trust, decree for, § 20:12
- Statute of frauds
 - oral inter vivos trusts of personalty, § 13:16
 - oral inter vivos trusts of realty, § 13:15
- Statute of limitations, barred by court decree of, § 20:25
- Statutory limitations and court rules, rights of creditors of beneficiaries to reach trust corpus, § 20:29
- Support, demands of beneficiary's family for support, § 20:35
- Testamentary trusts
 - delivery requirement for trust instrument or res, § 13:25
 - realty and personalty, § 13:17
- Third parties. Liabilities of third parties, *supra*
- Tracing
 - election between tracing and damages, § 20:18
 - trust res, control on trustee's actions, § 20:16
- Transferable property, trust res requirement, § 13:27

PRIVATE EXPRESS TRUSTS

—Cont'd

- Trustees
 - control on trustee's actions, *supra*
 - discretionary powers, § 20:28
 - liability for damages for breach of trust, § 20:14
 - personal liabilities of beneficiaries for trustee's actions, § 20:5
- Trust instrument. Lost inter vivos trust instruments, *supra*
- Trust purpose, authorization requirement, § 13:3, 13:4
- Trust recordation, § 13:20
- Trust registration, § 13:19
- Trust res
 - requirement, § 13:26 to 13:28
 - tracing, § 20:16
- Waiver or modification of controls on trustee's action by trust instrument, § 20:20
- Writing requirement, § 13:14 to 13:17

PRIVATE FOUNDATIONS

- Charitable gifts, federal taxation, § 22:73

PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995

- Securities transfers, regulation of, § 27B:1

PRIVATE TRUSTS

- Charitable trusts, distinguished and compared, § 11:10, 19:29

PRIVILEGED COMMUNICATIONS

- Attorney-client privileges, § 43:37, 43:38
- Wills, generally, § 6:159 to 6:162

PRIVILEGES AND IMMUNITIES

- Creditors' rights, charitable trust immunity from tort liability, § 42:78

PRIVILEGES AND IMMUNITIES

—Cont'd

Funeral expenses, special privileges to veterans, § 45:55

Intra-Family Tort Immunity (this index)

PRIVITY OF CONTRACT

Malpractice of attorney, § 43:29

PROBATE AND

**ADMINISTRATION OF
DECEDENT'S ESTATES**

Generally, § 6:109 to 6:124, 8:1 to 8:145

Acceptance of office, executors and administrators, § 8:11

Accounts and accounting. Executors and administrators, *infra*

Additional or new bonds, § 8:25

Administrators. Executors and administrators, *infra*

Admission of will to probate. **Wills** (this index)

Agents. Attorneys and other agents, *infra*

Agreements. Contracts and agreements, *infra*

Alimony and agreements to support or provide for spouse, obligations for which estate is responsible, § 8:108

Allowance of possession to devisees, executors and administrators, § 8:84

Alternative causes of action, wrongful death actions, § 8:130

Alternatives to bonds, § 8:32

Ancillary administration and administrators

conflict of laws

bonds, § 8:33

proof of payment of claims, § 44:71 to 44:73

creditors' rights, § 42:11

distribution of estates, § 8:145

PROBATE AND

**ADMINISTRATION OF
DECEDENT'S ESTATES**

—Cont'd

Ancillary administration and administrators—Cont'd

payment of claims, proof of, § 44:71 to 44:73

vehicles of decedent titled out-of-state, § 7:8

Another fiduciary office, compensation and expenses where personal representatives serves in, § 8:96

Appeal, standard for review and de novo review, § 38:18

Appointment. Executors and administrators, *infra*

Appraisals and appraisers
executors and administrators
duties, § 8:37

independent personal representative, administration of estate by, § 9:4

Assignments

conflict of laws, discharge or assignment of Michigan mortgage by foreign fiduciary, § 44:70

finality of assignment of residue, § 8:141

subsequent disputed or uncertain conveyances, agreements, or assignments, § 8:142

Attorneys and other agents

compensation and expenses
generally, § 8:100 to 8:106

contingent fees void without court order, § 8:103

personal representative as attorney, § 8:105, 8:106

proof and value of legal services, § 8:101

reimbursable expense, employment of counsel as, § 8:100

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Attorneys and other agents—Cont'd
 - compensation and expenses
 - Cont'd
 - review of attorney's fees,
§ 8:104
 - service for heirs alone, § 8:102
 - contingent fees void without court order, § 8:103
 - personal representative as attorney, compensation and expenses,
§ 8:105, 8:106
 - personal representative's power to employ, § 8:69, 8:81
 - proof and value of legal services,
§ 8:101
 - reimbursable expense, employment of counsel as, § 8:100
 - review of attorney's fees, § 8:104
 - service for heirs alone, compensation and expenses, § 8:102
- Attorneys' fees, review, § 8:104
- Bar to claims, defenses by personal representatives to claims against estate, § 8:112
- Bonds and undertakings
 - generally, § 8:20 to 8:34
 - actions on bond, § 8:34, 8:63
 - alternatives to bonds, § 8:32
 - amount of bond, § 8:22
 - ancillary administrators, bonds for (conflict of laws), § 8:33
 - applicable to both testate and intestate estates, § 6:264
 - co-fiduciaries, § 8:28
 - condition of bonds, § 8:24
 - duration of bond, § 8:31
 - effect of failure to file bond timely, § 8:30
 - final approval by probate court and correction of defective bond, § 8:23

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Bonds and undertakings—Cont'd
 - intestate estates, § 6:264
 - limited exceptions to bond requirement, § 8:21
 - new or additional bonds, § 8:25
 - reduction of bonds upon accounting, § 8:26
 - statutes of limitation, § 48:24
 - sureties, § 8:27
 - testate estates, § 6:264
 - time for filing bonds, § 8:29
- Breach of fiduciary duty
 - relief from liability for, § 8:64 to 8:67
 - statutes of limitation, § 48:25
- Care of the estate, powers of personal representatives, § 8:71
- Charitable gifts, administration of, § 6:209
- Charitable trusts, (jurisdiction), § 19:52
- Claims against estate
 - generally, § 8:107 to 8:117
 - alimony and agreements to support or provide for spouse, obligations for which estate is responsible, § 8:108
 - bar to claims, defenses by personal representatives, § 8:112
 - contingent claims, § 8:114
 - costs of litigation for disputed claims, § 8:116
 - counterclaims, defenses by personal representatives, § 8:111
 - creditors' rights, § 42:3
 - debts and obligations for which estate is responsible, § 8:107 to 8:109
 - defenses by personal representatives, § 8:110 to 8:112

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

- Claims against estate—Cont'd
 - disallowance of claims, § 8:113
 - disputed claims, litigation costs, § 8:116
 - last illness or funeral, obligation for expense of, § 8:109
 - payment of claims, § 8:117
 - powers of personal representatives, § 8:80
 - tort claims, § 8:115
- Closing estate
 - independent probate, § 9:8, 9:9
 - time for, § 8:137
- Co-fiduciaries, bonds and undertakings, § 8:28
- Collecting rents and profits, powers of personal representatives, § 8:77
- Commercial paper, authority and status of personal representatives to deal with, § 8:86
- Common estate planning tools, § 43:63 et seq.
- Compensation and expenses
 - attorneys and other agents, supra
 - executors and administrators, infra
- Compromise and settlement
 - final settlement of accounts in accounting suits, executors and administrators, § 8:39
 - litigation or settlement of surviving action, § 8:119
 - time for settlement and closing of estate, § 8:137
 - wrongful death actions, settlement and distribution of claims or judgments, § 8:128
- Condition of bonds, § 8:24
- Conflict of laws
 - generally, § 44:60 to 44:70

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

- Conflict of laws—Cont'd
 - accounts and accounting by executors and administrators, § 8:41
 - ancillary administration and administrators, supra
 - discharge or assignment of Michigan mortgage by foreign fiduciary, § 44:70
 - executors and administrators, § 8:17, 8:41, 44:62, 44:65, 44:66, 44:70 to 44:74
 - sale or conveyance of land, § 44:68, 44:69
 - trusts, § 44:48
- Contingent claims against estate, § 8:114
- Contingent fees void without court order, § 8:103
- Continuation of decedent's business or partnership
 - executors and administrators, § 8:59, 8:74
 - liabilities of personal representative, § 8:59
 - powers of personal representatives, § 8:74
- Contracts and agreements
 - compensation of personal representatives, § 8:94
 - distribution of estate, § 8:142
 - liabilities of personal representative, § 8:57
 - new contracts, power of personal representatives to enter into, § 8:73
 - specific performance of prior contracts, powers of personal representatives, § 8:72
- Co-personal representatives, compensation and expenses, § 8:95

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

Corporations

corporate shares of estate, management by personal representatives, § 8:49

nominee statute for corporate fiduciaries, duty of personal representative to earmark and the, § 8:46

Costs of litigation

disputed claims, § 8:116

will contests, § 38:11

Counsel. Attorneys and other agents, *supra*

Counterclaims, defenses by personal representatives to claims against estate, § 8:111

Courts

authorization for relief from liability for personal representatives, § 8:66

contingent fees void without court order, § 8:103

personal representatives' right to court instructions, § 8:82

Probate Courts (this index)

Creditor claims, § 43:63 *et seq.*

Creditors' rights, liabilities of personal representative, § 8:62

Criminal justice system, § 55:35

Damages, wrongful death actions, § 8:127

Deceased defendant, procedure for bringing wrongful death action involving, § 8:122

Defective bonds, final approval by probate court and correction of defective bond, § 8:23

Delay, laches or estoppel after division, § 8:143

Disallowance of claims against estate, § 8:113

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

Discharge. Release and discharge, *infra*

Disputed claims, costs of litigation for, § 8:116

Distribution in kind, § 8:140

Distribution of estates

generally, § 8:131 to 8:145

agreements as to distribution, § 8:142

ancillary administration, distribution under, § 8:145

discharge by order of distribution and effect thereof upon title, § 8:144

distribution in kind, § 8:140

estoppel or laches after division, § 8:143

finality of assignment of residue, § 8:141

in rem proceeding, § 8:133

notice of hearing, § 8:135

order of distribution and contents, § 8:136

partial distribution, *infra*

partition distinguished from distribution, § 8:138

partitions, § 8:139, 8:148

payment of charges against estate, § 8:134

statute effective at decedent's death, distribution follows, § 8:132

statutes of limitation, § 48:27

subsequent disputed or uncertain conveyances, agreements, or assignments, § 8:142

time for settlement and closing of estate, § 8:137

Double administration avoided, surviving spouse's election right as affected by will, § 4:32

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Duration. Time and date, *infra*
Dying declarations, § 6:154
Earmark, duty of personal representa-
tive to earmark and the nominee
statute for corporate fiduciaries,
§ 8:46
Employment of counsel. Attorneys
and other agents, *supra*
Estates and Protected Individuals
Code, selected text, § **Appendix
A**
Estate tax on wrongful death recover-
ies, § 8:129
Estoppel or laches after division,
§ 8:143
Evidence, dying declarations, § 6:154
Exceptions, limited exceptions to
bond requirement, § 8:21
Executors and administrators
generally, § 8:3
acceptance of office, § 8:11
accounts and accounting
basis of accounting, § 8:40
conflict of laws, § 8:41
duty to account, § 8:38
final settlement of accounts in
accounting suits, § 8:39
agents, power to employ, § 8:81
agreement for compensation,
effect, § 8:94
aliens, preference for citizens and
residents in intestacy, § 3:7
allowance of possession to
devisees, § 8:84
ancillary administration and
administrators, *supra*
another fiduciary office, compensa-
tion and expenses where
personal representatives
serves in, § 8:96

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Executors and administrators
—Cont'd
appointment. Qualifications,
appointment, and tenure, *infra*
this group
appraisal, § 8:37
attorneys and other agents, *supra*
basis of accounting, § 8:40
breach of fiduciary duty, relief
from liability for, § 8:64 to
8:67
care of the estate, § 8:71
citizens and residents preferred in
intestacy, § 3:7
claims for or against estate, § 8:80,
8:110 to 8:112
collecting rents and profits, § 8:77
commercial paper, authority and
status of personal representa-
tives to deal with, § 8:86
compensation and expenses
generally, § 8:87 to 8:106
agreement for compensation,
effect, § 8:94
another fiduciary office, where
personal representatives
serves in, § 8:96
co-personal representatives,
§ 8:95
extraordinary services, § 8:91
forfeiture and compensation,
§ 8:99
fund from which compensation
is payable, § 8:98
ordinary compensation, § 8:90
priority of claim for compensa-
tion, § 8:97
successive administrations,
§ 8:92
will provision, effect of (only
executors), § 8:93

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

Executors and administrators

—Cont'd

conflict of laws, § 8:17, 8:41,
44:62, 44:65, 44:66, 44:70 to
44:74

continuation of decedent's busi-
ness or partnership, § 8:59,
8:74

contracts, liability, § 8:57

co-personal representatives,
compensation and expenses,
§ 8:95

counsel, power to employ, § 8:69

court authorization for relief from
liability, § 8:66

creditors rights as liability, § 8:62

discharge, § 8:42, 8:43

duties, generally, § 8:35 to 8:43,
8:53 to 8:55

earmark, duty to earmark and the
nominee statute for corporate
fiduciaries, § 8:46

employment of counsel. Attorneys
and other agents, *supra*

expenses. Compensation and
expenses, *supra* this group

express statutory exemption, relief
from liability, § 8:65

express will provisions, relief from
liability, § 8:64

extraordinary services, § 8:91

final settlement of accounts in
accounting suits, § 8:39

foreclosing and discharging mort-
gages and liens, § 8:79

forfeiture and compensation,
§ 8:99

fund from which compensation is
payable, § 8:98

good faith duty, § 8:55

Independent Probate (this index)

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

Executors and administrators

—Cont'd

inventory, § 8:36

investments

duties, § 8:45, 8:46

earmark, duty to earmark and
the nominee statute for
corporate fiduciaries,
§ 8:46

powers, § 8:48

joint personal representatives,
liabilities, § 8:51

lease of assets, § 8:76

letters, § 8:14

liabilities

generally, § 8:51 to 8:67

investment interests, § 8:47

relaxation of standard of
prudence, § 8:53

loyalty/self-dealing, duty of,
§ 8:54

managing corporate shares of
estate, § 8:49

mortgaging estate to borrow
money, § 8:78

multiple personal representatives,
qualifications, appointment
and tenure, § 8:16

new contracts, power to enter into,
§ 8:73

notice of appointment hearing,
§ 8:12

objections to appointment, § 8:13

ordinary compensation, § 8:90

ordinary skill and prudence, duty
to use, § 8:53

partial distribution, § 8:85

partnership affairs as liability,
§ 8:61

possession of the estate, § 8:70

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Executors and administrators
—Cont'd
powers, § 8:48 to 8:50, 8:68 to 8:86
priority of claim for compensation, § 8:97
qualifications, appointment, and tenure
generally, § 8:9 to 8:19
acceptance of office, § 8:11
conflict of law, § 8:17, 44:62
effect of appointment, § 8:15
letters, § 8:14
multiple personal representatives, § 8:16
notice of appointment hearing, § 8:12
objections to appointment, § 8:13
removal of personal representative, § 8:18
resignation of personal representative, § 8:19
real property as liability, § 8:60
relief from liability for breach of fiduciary duty, § 8:64 to 8:67
removal of personal representative, § 8:18
reopening estate after discharge of personal representative, § 8:43
resignation of personal representative, § 8:19
restraining order, § 8:86A
right to instructions from the court, § 8:82
sale of assets, § 8:75
simplification of fiduciary security transfers, § 8:50
sources of authority, § 8:68

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Executors and administrators
—Cont'd
specific performance of prior contracts, § 8:72
statute of limitations and laches, relief from liability, § 8:67
statutes of limitation, executor's bond, § 48:24
successive administrations, § 8:92
tenure. Qualifications, appointment, and tenure, supra this group
tort liability, § 8:58
waste, liabilities, § 8:56
will provision, effect of (only executors), § 8:93
wrongful death actions, § 8:83, 8:125
Expenses and expenditures
estate or income tax deduction, discretion as to administration expenses, § 6:273
executors and administrators, supra
priority of charges against probate estate, § 2:4, 2:5, 2:8
Express statutory exemption, relief from liability for personal representatives, § 8:65
Express will provisions, relief from liability for personal representatives, § 8:64
Extraordinary services, compensation of personal representatives, § 8:91
Fees
contingent fees void without court order, § 8:103
review of attorney's fees, § 8:104
Fiduciaries, duty of personal representative to earmark and the nominee statute for corporate

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- fiduciaries, § 8:46
- Fiduciary Access to Digital Assets Act, § **Appendix A**
- Fiduciary security transfers, simplification of, § 8:50
- Final approval by probate court and correction of defective bond, § 8:23
- Finality of assignment of residue, § 8:141
- Final settlement of accounts in accounting suits, executors and administrators, § 8:39
- Foreclosing and discharging mortgages and liens, powers of personal representatives, § 8:79
- Foreign personal representative generally, § 8:6
 - conflict of laws, *supra*
- Forfeiture and compensation of personal representatives, § 8:99
- Forms for administration of intestate estate, § 3:10
- Fund from which compensation of personal representatives is payable, § 8:98
- Funeral, obligation for expense of last illness or, § 8:109
- Good faith duty of personal representative, § 8:55
- Hearings
 - notice, distribution of estates, § 8:135
 - notice of appointment hearing, executors and administrators, § 8:12
- Income tax of estates and trusts.
Michigan Law of Taxation
(this index)
- Independent personal representative.
Independent Probate (this index)

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Independent Probate** (this index)
- Inheritance Tax** (this index)
- In rem proceeding, distribution of estates, § 8:133
- Instructions from the court, personal representatives' right to, § 8:82
- Interested parties, notice, § 8:1.2
- Intestate estate's personal representative as filing petition, § 3:5
- Inventory as duty of executors and administrators, § 8:36
- Investments
 - executors and administrators, *supra*
 - liabilities of personal representatives for investment interests, § 8:47
- Joint personal representatives, liabilities, § 8:51
- Judgments, wrongful death actions, § 8:128
- Laches or estoppel after division, § 8:143
- Last illness or funeral, obligation for expense of, § 8:109
- Lease of assets, powers of personal representatives, § 8:76
- Letters, executors and administrators, § 8:14
- Liabilities. Executors and administrators, *supra*
- Liens, powers of personal representatives, § 8:79
- Litigation
 - generally, § 50:1 to 50:41
 - for detailed treatment see **Probate Litigation** (this index)
 - costs of litigation, *supra*
 - surviving action, § 8:119
- Loans, powers of personal representatives, § 8:78

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Loyalty/self-dealing, personal representative's duty of, § 8:54

Managing corporate shares of estate by personal representatives, § 8:49

Memory, statements of, § 6:153

Mortgages

- conflict of laws, discharge or assignment of Michigan mortgage by foreign fiduciary, § 44:70
- personal representatives, mortgaging estate to borrow money, § 8:78

Multiple personal representatives, qualifications, appointment and tenure, § 8:16

New contracts, power of personal representatives to enter into, § 8:73

New or additional bonds, § 8:25

Nominee statutes, duty of personal representative to earmark and the nominee statute for corporate fiduciaries, § 8:46

Notice

- appointment hearing, executors and administrators, § 8:12
- hearing, distribution of estates, § 8:135
- interested parties, § 8:1.2

Objections to appointment, executors and administrators, § 8:13

Orders

- comity by Michigan probate courts to final orders of out of state courts, § 44:62
- discharge by order of distribution and effect thereof upon title, § 8:144
- distribution and contents, § 8:136

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Ordinary compensation of personal representatives, § 8:90

Ordinary skill and prudence, duty of personal representative to use, § 8:53

Partial distribution

- estates, § 8:131
- powers of personal representatives, § 8:85

Partitions, § 8:138, 8:139

Partners and partnerships

- continuation of decedent's business or partnership, powers of personal representatives, § 8:74
- liabilities of personal representative, § 8:61

Payments

- charges against estate, § 8:134
- claims against estate, § 8:117
- conflict of laws, payment of claims by administrator, § 44:65, 44:71 to 44:73

Personal representatives

- attorneys and other agents
- compensation and expenses of personal representative as attorney, § 8:105, 8:106
- power to employ, § 8:69, 8:81
- defined
- compensation and expenses of personal representative as attorney, § 8:2
- executors and administrators, supra
- independent personal representatives. **Independent Probate** (this index)

Possession of estate

- powers of personal representatives, § 8:70

Trustees (this index)

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Preferences and priorities
 - charges against probate estate,
§ 2:4, 2:5, 2:8
 - citizens and residents preferred as
administrator in intestacy,
§ 3:7
 - claim for compensation of personal
representatives, § 8:97
- Prior contracts, specific performance,
powers of personal representa-
tives, § 8:72
- Priorities. Preferences and priorities,
supra
- Probate Courts** (this index)
- Production of the will to probate, role
of judicial system, § 38:16
- Proof and value of legal services of
attorneys and other agents,
§ 8:101
- Prudent man rule applicable to
estates, § 21:49, 21:61
- Public administrator, § 8:8
- Qualifications. Executors and
administrators, supra
- Real property, liabilities of personal
representative, § 8:60
- Reduction of bonds upon accounting,
§ 8:26
- Reimbursable expense, employment
of counsel as, § 8:100
- Release and discharge
 - conflict of laws, discharge or
assignment of Michigan
mortgage by foreign fiduciary,
§ 44:70
 - foreclosing and discharging mort-
gages and liens, powers of
personal representatives,
§ 8:79
 - order of distribution and effect
thereof upon title, § 8:144

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Release and discharge—Cont'd
 - personal representative, § 8:42,
8:43
- Relief from liability for breach of
fiduciary duty, § 8:64 to 8:67
- Removal of personal representative,
§ 8:18
- Rents and profits, powers of personal
representatives to collect, § 8:77
- Reopening estate after discharge of
personal representative, § 8:43
- Residue, finality of assignment of,
§ 8:141
- Resignation of personal representa-
tive, § 8:19
- Restraining order, § 8:86A
- Review of attorney's fees, § 8:104
- Sale or transfer
 - conflict of laws, § 44:68, 44:69
 - personal representatives, sale of
assets by, § 4:36, 8:75
- Service for heirs alone, compensation
and expenses, § 8:102
- Settlement. Compromise and settle-
ment, supra
- Simplification of fiduciary security
transfers, § 8:50
- Small estates of \$15,000 or less,
§ 3:10, 8:70
- Specific performance of prior
contracts, powers of personal
representatives, § 8:72
- Statute of limitations
 - generally, § 48:22 to 48:30
 - relief from liability for personal
representatives, § 8:67
 - wrongful death actions, § 8:124,
48:30
- Statutes
 - decedent's death, distribution of
estate follows statute effective
at, § 8:132

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Statutes—Cont'd
divorce as affecting wills under
Probate Code, § 6:277

Statutes of limitation. Statute of limitations, *infra*

Subsequent disputed or uncertain conveyances, agreements, or assignments, § 8:142

Successive administrations, compensation of personal representatives, § 8:92

Successor personal representative, § 8:5

Supervised vs unsupervised administration of an estate, § 8:68A

Sureties. Bonds and undertakings, *supra*

Survival of actions
generally, § 8:118 to 8:120
actions against decedent's estate, § 8:120
history, § 8:118
litigation or settlement of surviving action, § 8:119
settlement and distribution of claims or judgments, § 8:128

Surviving spouse's election right as affected by will, avoidance of double administration, § 4:32

Taxation
Estate Tax (this index)
Income Tax (this index)
Inheritance Tax (this index)

Temporary personal representative, § 8:4

Tenure. Executors and administrators, *supra*

Time and date
bonds, time for filing and duration, § 8:29, 8:31

**PROBATE AND
ADMINISTRATION OF
DECEDENT'S ESTATES
—Cont'd**

Time and date—Cont'd
laches or estoppel after division, § 8:143
settlement and closing of estate, § 8:137

Timeliness of filing bonds, § 8:29, 8:30

Torts
cause of wrongful death action is in tort, § 8:123
claims against estate, § 8:115
liabilities of personal representative, § 8:58

Transfer of claims by administrator, conflict of laws, § 44:66

Undertakings. Bonds and undertakings, *supra*

Venue for informal and formal administration of estates, § 8:1.1

Void matters, contingent fees void without court order, § 8:103

Waste, liabilities of personal representative, § 8:56

Will provision, effect of (only executors), compensation of personal representatives, § 8:93

Wrongful death actions
generally, § 8:121 to 8:130
alternative causes of action, § 8:130
beneficiaries of action, § 8:126
damages, § 8:127
deceased defendant, procedure for bringing action involving, § 8:122
estate tax on wrongful death recoveries, § 8:129
executors and administrators, § 8:83, 8:125
history, § 8:121

INDEX

PROBATE AND

ADMINISTRATION OF DECEDENT'S ESTATES

—Cont'd

- Wrongful death actions—Cont'd
 - personal representative bringing action, § 8:125
 - power of personal representative to prosecute action, § 8:83
 - settlement and distribution of claims or judgments, § 8:128
 - statute of limitations, § 8:124, 48:30
 - tort, cause of action is in, § 8:123

PROBATE COURTS

- Generally, § 38:2
- Conflicts between probate courts, § 38:9
- Conservators. **Guardians and Conservators** (this index)
- Final approval by probate court and correction of defective bond, § 8:23
- Impact of probate court rules, § 38:14
- Independent Probate** (this index)
- Instructions** (this index)
- Interrelation of probate court and equity, § 38:6
- Jurisdiction of probate court
 - distinction maintained between jurisdiction of probate court and equity, § 38:7
 - guardianship proceedings, § 23:28
 - protective proceedings, incapacitated persons, § 23:28
- Jury trial, § 38:7.1
- Rules of court, current with amendments received through August 1, 2014, § **Appendix B**
- Taxes' apportionment, § 6:277
- Trustees' final approval and correction of defective bond of, § 21:22
- Trustees** (this index)
- Wills** (this index)

PROBATE LITIGATION

- Generally, § 50:1 to 50:51
- Actions, types of, § 50:3
- Appeal, § 50:28
- Evidence
 - execution, improper, § 50:31
 - rules, generally, § 50:29, 50:30
 - testamentary capacity, § 50:34
 - undue influence, § 50:32, 50:33
- Jurisdiction, probate court, § 50:2
- Procedure
 - generally, § 50:18 to 50:28
 - appeal, § 50:28
 - conference, pretrial, § 50:22
 - discovery, § 50:20
 - jury, right to, § 50:25
 - mediation, § 50:23
 - motions, § 50:21
 - post-trial motions, § 50:27
 - pre-trial, § 50:19
 - settlement agreements, § 50:24
 - trial, § 50:26
- Protected individuals, proceedings for
 - generally, § 50:13 to 50:17
- Estates and Protected Individuals Code, selected text, § **Appendix A**
- Fiduciary Access to Digital Assets Act, § **Appendix A**
- jurisdiction, § 50:14
- parties, § 50:16
- venue, § 50:15
- Related probate actions
 - generally, § 50:35 to 50:42
 - assets, recovery of, § 50:41
 - compensation for past services, § 50:37
 - contract to make will, breach of, § 50:36
 - fiduciary duty, breach of, § 50:35
 - fraud, § 50:40
 - intentional interference with inheritance or gift, § 50:42

PROBATE LITIGATION—Cont'd

Related probate actions—Cont'd

libel in will, § 50:38

mistake, § 50:39

Rules of Probate Court, § **Appendix B**

Trust litigation

generally, § 50:8 to 50:12

actions, § 50:11

jurisdiction, § 50:8

parties, § 50:10

petition, § 50:12

venue, § 50:9

Will contests

generally, § 50:4 to 50:7

parties, § 50:5

petition, § 50:6

venue, § 50:4

**PROCESS AND SERVICE OF
PROCESS AND PAPERS**

Homestead right to real property as
exempt, § 2:7

Power to issue and enforce writs and
process, § 38:12

PRODUCTS LIABILITY

Statutes of limitation, § 48:52

PROFESSIONAL CORPORATIONS

Business interests, § 31A:25

Trust as shareholder, § 31A:25

**PROFESSIONAL LIMITED
LIABILITY COMPANIES**

Generally, § 31A:29

“Learned professions,” § 31A:29

**PROFESSIONAL SERVICE
CORPORATION**

Trust of shares, § 19:25

PROFITS

Rents and Profits (this index)

PROFIT-SHARING PLANS

Qualified plans, § 29:23

Trusts, § 19:64

PROMISE IN TRUST

Generally, § 11:16

PROMISSORY NOTES

Sales of various types, § 22:33

**PROMISSORY RESTRAINTS ON
ALIENATION**

Direct restraints on alienation, § 35:4

PROOF

Evidence (this index)

PROPERTY

Abandonment and Escheat (this
index)

Ancestral property, intestate succe-
sion, § 3:38

Cemeteries (this index)

Conflict of laws

generally, § 44:10 to 44:14, 44:27
et seq.

Distribution of Estate Property
(this index)

Conservators. **Guardians and
Conservators** (this index)

Criminal defendants, property owners
and, § 55:18 et seq.

Damage to Property (this index)

Distribution of Estate Property
(this index)

Divorce and Separation (this index)

Estate Tax (this index)

Exemptions (this index)

Gifts (this index)

Insurance on property, will provision,
§ 6:297

Intestate Succession (this index)

Management of Property (this
index)

Personal Property (this index)

Real Estate (this index)

Title and Ownership (this index)

Uniform Unclaimed Property Act,
§ 32:6

Wills (this index)

INDEX

PROPERTY INSURANCE

Will's provision for disposition of property insurance, § 6:297

PROPERTY OF A TYPE THAN CAN BE LEFT BY INTESTACY OR BY WILL

Generally, § 3:48, 6:1, 6:210(a)

PROPERTY TAXES

Generally, § 39:22

Assessment cap, § 39:25

Documentary tax stamp, § 39:24.2

Family members, tax on transfer to, § 39:24.1

Homestead property tax exemption, § 39:22, 39:25

Intangible personal property tax.
Personal Property Tax (this index)

Native American tax issues, § 53:29

Ownership of intangible personal property tax, tax on, § 39:27

Personal Property Tax (this index)

PROSTITUTION

Asset forfeitures, § 55:13

PROTECTION OF INHERITANCE

Acknowledgment of Parentage Act, § 5:8

Children

generally, § 5:1 to 5:11

Acknowledgment of Parentage Act, § 5:8

allowances for minor children, § 2:8, 5:2

deduction of advancement, § 5:10
pretermitted heir statutes, § 5:6 to 5:9

release of expectancies, § 5:11
wills disinheriting children, § 5:3 to 5:5

Dower. Spouse, *infra*

Election against will. Spouse, *infra*

Exemptions and allowances, generally, § 2:6, 2:8, 4:3 to 4:9

PROTECTION OF INHERITANCE

—Cont'd

Homestead. Spouse, *infra*

Loss of right of election against will, spouses, § 4:11A

Spouse

generally, § 4:1 to 4:38

allowances and exemptions, generally, § 2:6, 2:8, 4:3 to 4:9

common-law dower

statutory dower compared to, § 4:28

surviving spouse's election right as affected by wills, § 4:29

common-law marriage doctrine, § 4:34

double administration avoided, surviving spouse's election right as affected by will, § 4:32

dower

generally, § 4:17 to 4:27

actions to recover dower, § 4:25

assignment of dower, § 4:26

barring dower, § 4:23

common-law and statutory dower compared, § 4:28

common-law dower, *supra* this group

competing dower interests of two or more widows, § 4:22

divorce as affecting dower, § 4:27

filing dower claim when husband conveys out, § 4:24

interest in land, dower attaching to, § 4:20

nonresident widow, § 4:21

repeal of dower, § 4:19

Revised Probate Code, § 4:17, 4:30

sign deeds for husbands' real estate, wives no longer need, § 4:19

PROTECTION OF INHERITANCE

—Cont'd

Spouse—Cont'd

- election against will
 - generally, § 4:10 to 4:16
 - acceleration and sequestration, § 4:14
 - calculation of spouse's forced share, § 4:12
 - exercise of election, § 4:11
 - loss of right of election, § 4:11A
 - non-domiciliary spouse's right of election, § 4:16
 - procedural aspects, § 4:15
 - renunciation as affecting other's shares, § 4:13
 - statutes of limitation, § 48:24
 - trusts, reduction of elimination of spouse's right of election against will, § 12:24
- exemptions and allowances, generally, § 2:6, 2:8, 4:3 to 4:9
- family allowance, § 2:8, 4:6
- federal estate tax marital deduction, generally, § 4:35 to 4:37
- fraud on marital rights, § 4:38
- gift of intestate share, § 4:31
- homestead
 - generally, § 4:18
 - allowance, § 2:7, 4:4
 - mortgage, § 4:4A
- Revised Probate Code, § 4:17
- loss of right of election against will, § 4:11A
- marital deduction, allowances qualifying for, § 4:9
- misconduct of spouse causing forfeiture of allowances and exemptions, § 4:8
- occupancy in decedent's blowing, § 4:7
- prior law, § 4:1
- remarriage clauses, surviving spouse's election right as affected by will, § 4:33

PROTECTION OF INHERITANCE

—Cont'd

Spouse—Cont'd

- Revised Probate Code
 - generally, § 4:2
 - dower and homestead under, § 4:17
 - surviving spouse's dower election right as affected by will, § 4:30
- statutory dower compared to common law dower, § 4:28
- surviving spouse's election right as affected by will, generally, § 4:29 to 4:33

PROTECTION OF PROPERTY

- Disability, persons under. **Guardians and Conservators** (this index)

PROTECTIVE TRUSTS

- Generally, § 19:6

PROXIES

- Irrevocable proxies coupled with an interest, close corporations, death of business owner, § 31A:23

PRUDENCE

- Skill and Prudence** (this index)

PRUDENT MAN RULE

APPLICABLE TO ESTATES AND TRUSTS

- Generally, § 21:49, 21:61
- Conservators, § 24:43, 24:54

PRUDENT MAN STANDARD, PRUDENT INVESTOR RULE AND SPECIAL SKILLS

- Generally, § 21:33

PUBLIC ADMINISTRATOR

- Probate and administration of decedent's estates, § 8:8

INDEX

PUBLIC HEALTH CARE CREDITORS

Private express trusts, rights to reach trust corpus, § 20:34

PUBLIC NUISANCES

Asset forfeitures, § 55:13

PUBLIC POLICY

Private express trusts, trust purpose not to be against public policy, § 13:5, 13:6
Unauthorized practice of law, § 43:32
Wills, public policy regarding testamentary capacity, § 6:32

PUBLIC WELFARE

Charitable trusts, § 19:43

PURCHASES

Sale and Transfer (this index)

QTIP

Qualified Terminable Interest Property (this index)

QUALIFICATION AND DISQUALIFICATION

Anatomical gifts, qualified donees and permissible purposes, § 45:35
Employee Benefit Plans (this index)
Intestate estate, appointment as personal representative, § 3:7
Probate and Administration of Decedent's Estate (this index)
Trustees, § 21:3, 21:4

QUALIFIED DOMESTIC TRUSTS

Generally, § 12:19, 40C:4, 40C:37
Foreign trust taxation, § 51:8
QDOT security arrangement requirements, § 51:8

QUALIFIED PERSONAL RESIDENCE TRUST ("QPRT")

Charitable remainder trusts, § 22:82 to 22:84

QUALIFIED PERSONAL RESIDENCE TRUST ("QPRT")—Cont'd

Creation and validity of private express trusts, § 13:1 et seq.
Family partnerships, corporations, trusts, and sales under Chapter 14, § 40D:1, 40D:4, 40D:7
Income taxation of estates, trusts and beneficiaries, § 40F:29
Introduction, scope and history of trusts, § 11:1 et seq.
Planning opportunities using grantor trusts, § 40F:29
Special trusts and trust provisions, § 19:14

QUALIFIED TERMINABLE INTEREST PROPERTY

Exceptions to non-deductible terminable interest rule
gift and estate tax QTIP provisions, § 40C:24
lifetime gifts and estates of decedents dying after 1981, § 40C:23
Partial, complete, or foregoing QTIP election and correlation with credit for tax on prior transfers, § 40C:37(2)

QUALIFIED TERMINABLE INTEREST PROPERTY (QTIP)

Federal law, QTIP as matter of, § 40C:23

QUASI-CONTRACTUAL RELIEF

Trustees, creditors' rights, § 42:44

QUESTION OF FACT OR LAW

Abandonment and escheat, § 32:9

QUICK TITLE TRANSFER

Decedents' vehicles, § 7:5

RACIAL DISCRIMINATION

Equal protection clause, § 41:3

RATIFICATION

- Guardians and conservators, § 24:70
- Wills, fraud in procurement as precluding ratification, § 6:72

REAL ESTATE

- Assisted reproduction and estate planning, § 53:19 et seq.
- Community Property** (this index)
- Conveyances** (this index)
- Dower as attaching to certain interests in land, § 4:20
- Dwelling house of decedent, protection of spouse's inheritance of occupancy of, § 4:7
- Elderly domestic relationships, agreements between, § 53:17, 53:18
- Homestead constitutional right as reducing homestead allowance, § 2:7
- Homosexuals, agreements between, § 53:5
- Informal probate, § 9:19
- Licenses In Real Property** (this index)
- Natural child's rights and disabilities, § 1:8
- Possessory estates in land
 - primary classifications of estates, § 33:2
 - statutory classifications of estates, § 33:3
- Probate and administration of decedent's estates, liabilities of personal representative, § 8:60
- Sale and transfer, see lines throughout this topic
- State Lands** (this index)
- Statutes of limitation, § 48:43
- Trustees' liabilities, § 21:56
- Wills** (this index)

RECEIPTS

- Michigan Uniform Principal and Income Act, allocation of

RECEIPTS—Cont'd

- receipts and expenditures, § 15:12

RECEIVERS AND RECEIVERSHIPS

- Creditors' rights, § 42:73
- Statute of limitations, tolling, § 48:94

RECORDS AND RECORDING

- Charities and other nonprofit organizations, tax filing considerations, § 47:6, 47:7
- Claims against estate, filing of, § 42:4
- Client file retention policy, § 43:14A
- Land transfers, § 27A:3
- Malpractice of attorney, file retention policy under model rules of professional conduct, § 43:21.1
- Memorandum. **Wills** (this index)
- Michigan land title standards, § 27A:3
- Musicians, additional estate planning considerations, § 27C:18
- Private express trusts, § 13:20
- Recording requirements for direct and indirect transfers of land, § 27A:3
- Registration** (this index)
- Requirements, direct and indirect land transfers, § 27A:3
- Returns** (this index)
- Title standards, land, § 27A:3
- Unusual assets, § 27C:17
- Wills, conveyance of interest in land outside testator's domicil, § 44:37

REDUCTION OF BONDS

- Probate and administration of decedent's estates, § 8:26
- Trustees, reduction of bonds upon accounting, § 21:25

REFUND OF TAXES

- Statutes of limitation, § 48:36, 48:40

INDEX

REFUSAL

Wills, constructional rules as to distribution of estate upon refusal of devise, § 6:254

REGISTER OF DEEDS

Conveyances, requisites to validity, § 27A:8

REGISTRATION

International wills, § 44:24

Private express trusts, § 13:18 to 13:20, 13:19

Securities transfers, TOD and POD beneficiary form of securities title registration, § 27B:14.1

Trusts, judicial system's role, § 38:17

Vehicles, death's effect on annual vehicle registration, § 7:10

REIMBURSEMENTS

Criminal Sanctions (this index)

Funeral expenses, § 45:51

Probate and administration of decedent's estates, employment of counsel as reimbursable expense, § 8:100

RELATION BACK PLEADING DOCTRINE

Limitations period, § 48:101

RELATIVES

Family and Relatives (this index)

RELEASE AND DISCHARGE

Administration of decedent's estate.

Probate and Administration of Decedent's Estate (this index)

Conservators. **Guardians and Conservators** (this index)

Intestate decedent, release of institution of liability for delivery of personal effects, § 3:14

Intestate succession altered by release and transfer of expectancies, § 3:47

Powers of appointment, § 25:6

RELEASE AND DISCHARGE

—Cont'd

Probate and Administration of Decedent's Estate (this index)

Protection of children's inheritance, release of expectancies, § 5:11

Trustees (this index)

Wills, release of expectancies, § 6:243

RELIEF

Guardians and conservators, relief from liability. **Guardians and Conservators** (this index)

RELIGIONS AND RELIGIOUS SERVICES AND ORGANIZATIONS

Charitable trusts, § 19:39

Wills (this index)

REMAINDERS

Acceleration upon renunciation of will, § 4:14

Charitable Gifts (this index)

Charitable Trusts (this index)

Contingent remainders, destructibility of, § 34:13

Gift Tax (this index)

Grantee future interests, § 34:7

Inheritance taxes, apportionment not between life interest and remainder but payable only from principal, § 6:281

Trusts (this index)

REMAINS OF DECEDENT

Generally, § 45:1 to 45:56

Anatomical Gifts (this index)

Autopsies, § 45:4

Burial (this index)

Custody of dead bodies, law of, § 45:2 to 45:5

Dissections, § 45:4

Limitations to law of custody of dead bodies, § 45:3

Postmortems, § 45:4

REMARRIAGE

- Adoption problems, § 3:30
- Bigamy** (this index)
- Election right of spouse as affected by will's remarriage clause, § 4:33
- Family allowance, termination of, § 5:6

REMOVAL FROM OFFICE OR POSITION

- Guardians and Conservators** (this index)
- Probate and administration of decedent's estates, removal of personal representative, § 8:18
- Trustees** (this index)

REMOVAL PERMITS

- Burial, § 45:5

RENDITION OF ACCOUNTS

- Trustees, § 21:37

RENTS AND PROFITS

- Conservators, power to collect rents and profits, § 24:83
- Income tax, Michigan income tax of estates and trusts, rents and royalties, § 39:12
- Probate and administration of decedent's estates, powers of personal representatives to collect rents and profits, § 8:77
- Surviving spouse's occupancy of decedent's dwelling house rent-free, § 2:8
- Wills, accretions on devises by rents, § 6:247

RENUNCIATION

- Disclaimers** (this index)
- Spouse's election against will. **Protection of Inheritance** (this index)
- Wills** (this index)

RENVOI

- Conflict of Laws** (this index)

REOPENING ESTATE

- Probate and administration of decedent's estates, reopening estate after discharge of personal representative, § 8:43
- Trustees, reopening estate after discharge of testamentary trustee, § 21:42

REPORTS AND REPORTING

- Digital currencies, reporting gains and losses, § 27C:48
- Returns** (this index)

REPOSE, STATUTES OF

- Generally, § 48:21.1

REPRESENTATION RULE

- Future Interests** (this index)

REPUBLICATION OF WILL

- Generally, § 6:91

REQUEST

- Demand or Request** (this index)

RES

- Private Express Trusts** (this index)
- Testamentary Trusts** (this index)

RESCISSIONS

- Terminations** (this index)

RESEARCH

- Charitable trusts, § 19:38

RESERVATION OF LIFE INCOME

- Inter Vivos Trusts** (this index)

RESERVATIONS OF POWERS

- Inter Vivos Trusts** (this index)

RES GESTAE

- Wills** (this index)

RESIDENCE

- Domicil and Residence** (this index)

INDEX

RESIDENCE TRUSTS

- Generally, § 19:60 to 19:63
- Disadvantages, § 19:62
- Limitation of flexibility of trustee as disadvantage, § 19:62
- Qualified personal residence trust, § 19:63
- Support trusts, lack of provision for residence as need for residence trust, § 19:60
- What a residence trust is, § 19:61
- When residence trust is needed, § 19:60

RESIDENT ALIENS

- Aliens and Citizens** (this index)

RESIDUARY ESTATE

- Wills** (this index)

RESIDUE

- Probate and administration of decedent's estates, finality of assignment of residue, § 8:141

RESIGNATION

- Guardians and Conservators** (this index)
- Probate and administration of decedent's estates, resignation of personal representative, § 8:19
- Trustees** (this index)

RES JUDICATA

- Will's construction, § 6:232

RESTITUTION ACTIONS

- Unjust enrichment under indemnity, statute of limitations, § 48:53AA

RESTRAINING ORDER

- Personal representative, powers of, § 8:86A

RESTRAINTS ON ALIENATION

- Generally, § 35:1 to 35:11

RESTRAINTS ON ALIENATION

—Cont'd

- Bonds or shares, restraints on transferring generally, § 35:8
- Internal Revenue Code section 83, restricted stock under, § 35:11
- issuer's restriction on transfer under Michigan Uniform Commercial Code, § 35:10
- permitted restrictions under Michigan Business Corporation Act, § 35:9
- Charitable gifts, enforcement of, § 22:67
- Direct restraints on alienation
 - disabling restraints, § 35:2
 - forfeiture restraints, § 35:3
 - promissory restraints, § 35:4
- Disabling restraints, § 35:2
- Equal protection clause, racial matters, § 41:3
- Indirect restraints on alienation
 - generally, § 35:5
 - applications of rule, § 35:7
 - which rule applies and when, § 35:6
- Wills, construction and interpretation, § 6:226, 6:231

RESTRAINTS ON TESTATION

- Wills, § 6:17 to 6:22

RESTRICTIONS AND LIMITATIONS

- Accumulations in trust, § 15:5
- Actions. **Statutes of Limitation** (this index)
- Creditors' rights, state and federal laws restricting debt collectors, § 42:75
- Guardians and conservators
 - powers, limitations on, § 24:89
 - relief from liability, statutory limitations, § 24:69

RESTRICTIONS AND

LIMITATIONS—Cont'd

Malpractice of attorney, limitation of liability, § **43:27 to 43:29**

Power of sale of realty in will, § **6:294**

Private Express Trusts (this index)

Remains of decedent, limitations to law of custody of dead bodies, § **45:3**

Residence trusts, limitation of flexibility of trustee as disadvantage, § **19:62**

Trustees, relief from restrictions on trustee power, § **21:133**

Wills (this index)

RESUMPTION

Statutes of limitation, resumption of claims against estates, § **48:12**

RETENTION OF STOCK

Trusts, retention of stock issued by trustee under Revised Probate Code, § **19:17**

RETIREMENT

Challenges with wealth planning, § **43:75 et seq.**

Close corporations, death of business owner, problems connected with, § **31A:23**

Family business succession, § **27B:16**

Pensions and Pension Plans (this index)

Succession, planning for, § **31A:31**

RETRACTION

Withdrawal (this index)

RETROACTIVITY

Will's designation of beneficiaries and shares retroactively, interpretation of, § **6:200**

RETURN ASSETS OR CONTRIBUTIONS

Trustees' removal, § **21:14**

RETURNS

Gift Tax (this index)

Income Tax (this index)

REVERSIONARY INTERESTS

Gift Tax (this index)

Grantor future interests, § **34:3**

Possibility of Reverter (this index)

REVIEW

Appeal and Review (this index)

REVISED PROBATE CODE

Dower. **Protection of Inheritance** (this index)

Forfeiture of spousal succession rights, generally, § **1:74**

Homestead. **Protection of Inheritance** (this index)

Private express trusts, impact on lost inter vivos trust instruments, § **13:32**

Trusts, retention of stock issued by trustee under Code, § **19:17, 19:18**

Trusts (this index)

Will's execution, § **6:80**

REVISED UNIFORM LIMITED PARTNERSHIP ACT

Creditors' rights, charging orders under Uniform Partnership Act, Revised Uniform Limited Partnership Act and Limited Liability Company Act, § **42:84 to 42:91**

REVIVAL OF CAUSES OF ACTION

Statutes of limitation, § **48:44**

REVIVAL OF WILL

Wills (this index)

REVOCABLE AND ILLUSORY TRUSTS

General discussion, § **14:1 to 14:12**

Breach of revocable trust, disallowed claims, § **48:29A**

INDEX

REVOCABLE AND ILLUSORY TRUSTS—Cont'd

- Claims disallowed, § 48:29D
- Elder law, incapacitated clients, § 54:37
- Fraudulent conveyances, § 42:33
- Inter Vivos Trusts** (this index)
- Pet trust for married couple without children, § Appendix 104
- Private express trusts, language of limitation, § 13:11

REVOCATION

- Anatomical gifts, § 45:28, 45:31
- Inter vivos gifts, § 22:5A
- Inter Vivos Trusts** (this index)
- Licenses, revocation right, § 27A:42
- Multiple party bank accounts, § 26:14
- Powers of appointment, § 25:7
- Powers of Attorney** (this index)
- Statutes of limitation, suspension of claims against estates, § 48:12
- Trusts** (this index)
- Wills** (this index)

REWARDS

- Crowdfunding reward-based model, § 27C:30
- Digital currencies, § 27C:43

RIGHT TO DIE

- Generally, § 49:1 to 49:12
- Constitutional protection, physician assisted suicide, § 49:12
- Do-Not-Resuscitate Procedure Act, § 49:9 to 49:11
- Foster care licensees, Do-Not-Resuscitate Procedure Act, § 49:11
- Health facilities and agencies, Do-Not-Resuscitate Procedure Act, § 49:10
- Living wills, § 49:2, 49:7, 49:8
- Medical Durable Power of Attorney Act, § 49:1, 49:8

RIGHT TO DIE—Cont'd

- Medical records, acceptance and part of, § 49:5
- Patient advocate designation, § 49:2, 49:4 to 49:6
- Physician assisted suicide, § 49:12

RIGHT TO FARM ACT

- Generally, § 27A:16B

RISKS

- Digital currencies, § 27C:43

ROTH IRAS

- Employee benefit plans, § 29:28.3

ROYALTIES

- Michigan income tax of estates and trusts
 - patent and copyright royalties, § 39:15
 - rents and royalties, § 39:12
- Mineral rights and royalties, taxation of, § 37A:5

RULE AGAINST

ACCUMULATIONS

- Generally, § 15:5, 15:6
- Abrogation of limitations on accumulations of rents and profits, § 12:22
- Trusts, § 12:22

RULE AGAINST PERPETUITIES

- Accumulations, § 34:19, 34:24A
- Analyzing elements of rule, § 34:19
- Charitable exception, § 34:23
- Charitable gifts, enforcement of, § 22:67
- Charitable trusts, vesting required within rule against perpetuities, § 19:33
- Class gifts, § 34:22
- Exceptions, § 34:24B
- Indirect restraints-which rule applies, § 35:6
- Infectious invalidity, § 34:21

**RULE AGAINST PERPETUITIES
—Cont'd**

Introduction and statement of rule,
§ 34:17
Michigan rule against perpetuities,
§ 34:24
Perpetual trusts, § 34:17
Property interests subject to rule,
§ 34:20
Rationale behind rule, § 34:18
Trusts (this index)
Wills, construction and interpretation,
§ 6:231

RULES OF PROBATE COURT

Generally, § **Appendix B**
Impact of, § 38:14

SAFE DEPOSIT BOXES

Will, § 6:336

SAFEKEEPING

Attorneys, § 43:37
Wills (this index)

SALARIES

Compensation, Wages, and Salaries
(this index)

SALE AND TRANSFER

Affidavit of property transfer,
§ **Appendix 66**
Anatomical gifts, § 45:41
Assets of decedent, pecuniary
formula clauses for valuation
and sale, § 4:36
Bulk Transfers (this index)
Close corporations, inter vivos
dispositions of business
interests, death of business
owner, problems connected
with, § 31A:20
Consideration (this index)
Conveyances (this index)
Crowdfunds used for asset purchase,
§ 27C:36
Estate Tax (this index)

SALE AND TRANSFER—Cont'd

Fraudulent Conveyances (this
index)
**Generation-Skipping Trusts and
Related Transfers** (this index)
Gifts disguised as, § 31B:40
Guardians and Conservators (this
index)
Inter vivos transfers
disappeared persons and their
estates, § 10:4
intestate succession, inter vivos
transfers in fraud of heirs,
§ 3:51
trusts, § 11:13
undue influence, avoidance of
transfer by, § 6:65
Intestate property, conveyance by
heirs, § 3:57
Intestate Succession (this index)
Judicial Sale (this index)
Mineral rights and royalties, § 37A:5
Minor's land, proceedings for sale of,
§ 1:8
Motor vehicles' title. **Motor Vehicles**
(this index)
Natural child's right to alienate prop-
erty, § 1:6
Power of sale in will. **Wills** (this
index)
**Probate and Administration of
Decedent's Estates** (this index)
Quick title transfer to decedent's
vehicles, § 7:5
Real Estate (this index)
Real estate transfer tax questions and
answers, § **Appendix 67**
Securities Transfers (this index)
Statutes of Limitation (this index)
Successive purchasers, liability for
parties to file and pay taxes,
§ 42:79
Tax, transfer. **Transfer Tax** (this
index)
Trustees (this index)

INDEX

SALE AND TRANSFER—Cont'd

- Trusts** (this index)
- Wife's purchases as right, § **1:48**
- Wills** (this index)

SALES AND USE TAX

- Native American tax issues, § **53:32**

"SAME TRANSACTION" RULE

- Wills, attestation and subscription, § **6:84**

SANITY

- Capacity or Incapacity** (this index)

SARBANES-OXLEY ACT

- General discussion, § **27B:25**,
27B:28

SATISFACTION

- Wills, constructional rules as to distribution of estate, § **6:245**

SCHOOLS AND EDUCATION

- Charitable trusts, advancement of education, § **19:36**
- Gift tax, unlimited exclusion, educational expenses, § **22:51**
- Guardians and conservators, duties, § **24:57**
- Higher education expenses, early withdrawal from IRAs for, § **29:28.5**
- Testamentary capacity, education as factor in determining, § **6:39**

"S" CORPORATION

- Subchapter "S" Corporations** (this index)

SEALS

- Conveyances, requisites to validity construction, unsealed instruments heretofore recorded, § **27A:12**
- corporate seal, § **27A:10**
- evidence, record as, § **27A:11**
- impression of seal, § **27A:10**
- instruments deemed sealed, § **27A:9**

SEALS—Cont'd

- Conveyances, requisites to validity—Cont'd
 - real estate, seals not necessary on instruments affecting, § **27A:11**
 - validation of unsealed instruments heretofore recorded, § **27A:12**

SECRETARY OF STATE

- Decedent's vehicles, quick title transfers, § **7:4**

SECURITIES

- Bonds and Other Securities** (this index)

SECURITIES AND EXCHANGE COMMISSION (SEC)

- Crowdfunding, SEC disclosure requirements, § **27C:23**

SECURITIES EXCHANGE ACT OF 1934

- General discussion, § **27B:20 et seq.**
- Control-share statute problems, § **27B:24**
- Hart-Scott Rodino Improvements Act, § **27B:23**
- Insider tips, § **27B:22**
- Reporting provision, § **27B:20**
- Short swing trading pitfalls, § **27B:21**
- Violations of Rule 10b-5, § **27B:22**

SECURITIES TRANSFERS

- Generally, § **27B:1 to 27B:14**
- Additional broker-dealer, finder and agent considerations in making securities transfers, § **27B:14**
- Clearance of securities for public sale, § **27B:12**
- Family business succession, § **27B:15 et seq.**
- General supervening duty of disclosure by both sellers and purchasers, § **27B:6**

SECURITIES TRANSFERS

—Cont'd

Gifts, bonuses, and stock dividends,
presence of a sale for value,
§ 27B:5

Michigan cases, § 27B:4

Michigan Uniform Securities Act
("MUSA"), § 27B:13

Mineral rights and royalties, § 37A:6

National Securities Markets Improve-
ment Act, § 27B:1

Post-transfer claims based on
deficient pre-transfer
disclosures, § 27B:8

Presence of a sale for value, § 27B:5

Presence of security, § 27B:3

Pre-transfer disclosure requirements,
§ 27B:7

Principal exemptions from registra-
tion, § 27B:9

Private sales by issuers, § 27B:10

Private sales by securities holders,
§ 27B:11

Private Securities Litigation Reform
Act of 1995, § 27B:1

Registration, TOD and POD benefi-
ciary form of securities title
registration, § 27B:14.1

Required form of restriction on face
of securities, § 35:10

Restraints on Alienation (this index)

Securities Exchange Act of 1934
(this index)

Simplification of fiduciary transfers.
Guardians and Conservators
(this index)

Sixth circuit cases, § 27B:4

Statutory jurisdiction, § 27B:2

Trustees, simplification of fiduciary
security transfers, § 21:64 to
21:66

SELECTION

Private express trusts, selection of
beneficiaries, § 20:1 to 20:5

Trustees, § 21:8

SELECTION—Cont'd

Wills, selection of burial location,
§ 45:10 to 45:15

SELF-CANCELING

INSTALLMENT NOTE ("SCIN")

Generally, § 22:33

SELF-DEALING

Guardians and conservators, duties,
§ 24:55

Probate and administration of
decedent's estates, personal rep-
resentative's duty of loyalty/
self-dealing, § 8:54

Trustees, § 21:50, 21:70

SELF INSURANCE

Liability insurance, § 28B:14

SELF-SERVING STATEMENTS

Wills, § 6:152

SELLER DISCLOSURE ACT

Conveyances, requisites to validity,
§ 27A:13

SENSORY PERCEPTIONS

Will's probate, § 6:153

SEPARATION

Divorce and Separation (this index)

SEQUESTRATION

Election by spouse against will,
§ 4:14

SERAFIN DECISION

Paternity of child born in wedlock,
§ 1:18

SERVICE OF PROCESS AND PAPERS

**Process and Service of Process and
Papers** (this index)

SERVICES

Digital currencies, compensation for
services, § 27C:49

INDEX

SERVICES—Cont'd

Wife's services as right, § 1:44

SETOFFS

Counterclaims and Setoffs (this index)

SETTING ASIDE

Vacating and Setting Aside (this index)

SETTLEMENTS

Compromise and Settlement (this index)

SETTLORS

Trusts (this index)

SEX DISCRIMINATION

Equal protection clause, § 41:3

SEXUAL ORIENTATION

Generally, § 46:11

SHAREHOLDERS

Stock and Stockholders (this index)

SHELLEY'S CASE, RULE IN

Future interests, common law doctrines, § 34:14

SHORT-TERM "CLIFFORD" TRUSTS

Generally, § 19:10 to 19:14

Defective grantor trusts, grantor as substantial owner of trust, § 19:13

Grantor as substantial owner of trust, § 19:12 to 19:14

Grantor retained annuity trusts ("GRAT"), § 19:14

Grantor retained unitrust ("GRUT"), § 19:14

Grantor trusts, grantor as substantial owner of trust, § 19:12

"GRAT," grantor retained annuity trusts, § 19:14

"GRUT," grantor retained unitrust, § 19:14

SHORT-TERM "CLIFFORD" TRUSTS—Cont'd

March 2, 1986, short-term trusts created prior to, § 19:10

Permitted in Michigan, § 19:11

"QPRT," qualified personal residence trusts, § 19:14

Qualified personal residence trusts ("QPRT"), § 19:14

SIBLINGS

Intestate succession, survival of brothers and sisters, § 3:30

SIGNATURES

Dower, wives no longer need to sign deeds for husbands' real estate, § 4:19

Statutes of limitation, unauthorized signature on bank accounts, § 48:46

Wills (this index)

SILVER COINS

Gift tax, § 22:38

SIMPLIFICATION OF FIDUCIARY SECURITY TRANSFERS

Guardians and Conservators (this index)

SIMULTANEOUS DEATHS

Generally, § 45:1A

Protection of spouse's inheritance, § 4:32

Wills (this index)

SINGLE PARENT HOUSEHOLDS

Generally, § 53:9 to 53:12

Custodial arrangements, § 53:10

Financial support of child, § 53:11

Grandparents planning for single parent children, § 53:12

SINGLE PERSON WEALTH PLANNING

Generally, § 43:43 et seq.

Beneficiary designations, § 43:46

**SINGLE PERSON WEALTH
PLANNING—Cont'd**

Capacity, § 43:47
Incapacity issues, § 43:47
Pensions, § 43:45
Revocable trust, § 43:46
Social Security, § 43:45
Tax planning, § 43:44
Updating beneficiary designations,
§ 43:46
Wills, § 43:46

SKILL AND PRUDENCE

Guardians and conservators, duty to
use ordinary skill and prudence,
§ 24:54
Relaxation of standard of prudence,
§ 8:53, 21:69
Trustees' duty to use ordinary skill
and prudence, § 21:49, 21:69

SLANDER

Will contests, § 50:38

**SMALL BUSINESS PROTECTION
ACT OF 1996**

Trusts, provisions related to, § 19:18

**SMALL ESTATE
ADMINISTRATION**

General discussion, § 9:1.1

SMALL TRUSTS

Rule against small trusts, § 19:16

SOCIAL SECURITY

Employee benefit plans, maximizing
benefits, § 29:30
Estate tax consequences, § 28:32
Wealth planning for single person
and cohabitating couples,
§ 43:45

SOCIETIES

Associations and Societies (this
index)

SOLE PROPRIETORSHIPS

Generally, § 31A:1

**SOLE PROPRIETORSHIPS
—Cont'd**

Death of owner, problems arising
upon
generally, § 31A:2
buy-sell agreements, § 31A:4
continuance, § 31A:3
liquidation, § 31A:5
testamentary disposition of a sole
proprietorship interest,
§ 31A:6
Gift tax, § 22:32
Insurance, business uses of, § 31C:4

“SON OF SAM” RULE

Generally, § 55:7

SPECIAL ASSESSMENTS

Condominiums, § 37:6

SPECIAL NEEDS TRUSTS

Generally, § 23:31

SPECIAL PURPOSE ACTS

Charities and other nonprofit
organizations, § 47:2

SPECIFIC PERFORMANCE

Prior contracts. **Trustees** (this index)
Private express trusts, decree for
specific performance of private
trust, § 20:12
Probate and administration of
decedent's estates, specific per-
formance of prior contracts,
§ 8:72

SPENDTHRIFT PROVISIONS

Inter vivos trusts, termination by
trustee's conveyance to or at
direction of beneficiary, § 18:32
Will's clause for legacies, § 6:305

SPENDTHRIFT TRUSTS

Creditors' rights, § 42:38, 42:39
Inter vivos trusts, termination by
merger where sole beneficiary
becomes sole trustee, § 18:25

INDEX

SPLIT-DOLLAR INSURANCE

- Life insurance, § 28:12
- Life insurance trusts, use in, § 28A:13

SPLIT GIFTS

- Gift Tax (this index)

SPLIT INTERESTS

- Charitable gifts, transfers of split interests, generally, § 22:81

SPONTANEOUS DECLARATIONS

- Wills, § 6:151

SPOUSE

- Husband and Wife (this index)

SPRAY OR SPRINKLE TRUST

- Generally, § 19:5

SPRINKLE OR SPRAY TRUST

- Generally, § 19:5

STANDARD OF CARE

- Attorneys, § 43:17, 43:18

STANDARD OF PRUDENCY

- Relaxation of, § 8:53, 21:69

STANDING TO SUE

- Parties (this index)

STATUS OF INDIVIDUALS

- Children and Minors (this index)
- Husband and Wife (this index)
- Parent and Child (this index)
- Rights and duties by virtue of individual's status, generally, § 1:1 to 1:81

STATUTE OF FRAUDS

- Constructive trusts as outside scope of, § 11:9
- Private Express Trusts (this index)
- Promissory estoppel in oral contract as not subject to, § 13:15

STATUTES

- Abandonment, § 32:6

STATUTES—Cont'd

- Community Property (this index)
- Conservators. Guardians and Conservators (this index)
- Dead Man's Act abolished, § 6:147
- Decedent's vehicles, quick title passage statute, § 7:1
- Disclaimer statute of Michigan. Disclaimers (this index)
- Distribution in Kind, Bequests, and Trust Interests Act as response to federal procedures on marital deduction use, § 4:36
- Dower under common law and by statute compared, § 4:28
- Forfeiture of spousal succession rights, § 1:74
- Frauds, statute of. Private Express Trusts (this index)
- General Allotment Act of 1887, § 53:27
- Limitation, statutes of. Statutes of Limitation (this index)
- Materials, statutory. Statutory Materials (this index)
- Michigan Uniform Principal and Income Act. Trusts (this index)
- Nominee Statute for Corporate Fiduciaries (this index)
- Pretermitted heir statutes, § 5:6 to 5:9
- Probate and Administration of Decedent's Estate (this index)
- Quitclaim deed, statutory, § 27A:5
- Repose, statutes of, § 48:21.1
- Residuary estate, tax burdens statutorily designed for payment from, § 6:277
- Revocable inter vivos trust, state statutes concerning bankruptcy, § 14:11
- Simultaneous Death Act. Simultaneous Deaths (this index)
- Taxation
 - federal taxes
 - Estate Tax (this index)

STATUTES—Cont'd

Taxation—Cont'd
 federal taxes—Cont'd
 Generation-Skipping Transfer Tax (this index)
 Gift Tax (this index)
 Income Tax (this index)
 Michigan Law of Taxation (this index)
Trusts (this index)
Uniform Acts (this index)
Wills (this index)

STATUTES OF LIMITATION

Generally, § **48:1 et seq.**
 Abandonment and escheat, § **32:8, 48:90**
 Absence from state, § **48:58, 48:105**
 Agreement to extend or toll, § **48:21.3**
 Alimony, accrual of payment, § **48:109**
 Alteration. Change or modification, *infra*
 Appeal of taxes, § **48:35**
 Assault and battery, § **48:51**
 Assignment for benefit of creditors, § **48:32**
 Attorney negligence, § **48:1B**
 Bank accounts, unauthorized signature on, § **48:46**
 Bankruptcy
 preferences under Bankruptcy Code, § **48:72**
 trustees, § **48:44**
 Barred claims, § **48:116**
 Bonds, actions on, § **48:96**
 Bulk transfers, § **48:33**
 Change or modification
 estate tax, § **48:40**
 personal representative's change of decision as to claims, § **48:20**
 Children and minors, § **48:57, 48:107**
 Civil rights claims, § **48:80**

STATUTES OF LIMITATION—Cont'd

Claims against estate
 generally, § **42:5, 48:1**
 after January 1, 1989, § **48:13 to 48:21**
 before January 1, 1989, § **48:2 to 48:10**
 Claims court, actions against state of Michigan in, § **48:87**
 Class actions, § **48:61**
 Conflict of laws, § **48:56**
 Construing general accrual statute, § **48:83**
 Consumer protection statutes, § **48:97**
 Contingent claims against estates, § **48:4, 48:115**
 Continuing wrong, § **48:83**
 Contracts
 generally, § **48:53**
 extension or tolling, § **48:21.3**
 fraud, § **48:41, 48:42**
 restrictions on limitations period enforceable if reasonable, § **48:82**
 Contribution, subrogation and/or indemnification among joint and/or several tortfeasors, § **48:81**
 Corporations
 officers and directors, § **48:48**
 Securities acts, § **48:74 to 48:78**
 Costs, actions for, § **48:96**
 Counterclaims and cross-claims, § **48:65**
 Crimes and offenses
 Criminal Sanctions Securities Act, § **48:75**
 gross fraud, § **48:70**
 Cross-claims, § **48:65**
 Death of decedent, actions arising before, § **48:13, 48:59**
 Disabilities, § **48:8, 48:57**

INDEX

STATUTES OF LIMITATION

—Cont'd

Disallowance of claims, § **48:16, 48:17, 48:116**
Disappeared persons and their estates, § **48:22**
Disclaimers, § **48:102**
Discovery rule, § **48:84, 48:85**
Embezzlement, § **48:69**
Emotional distress, § **48:51**
Equity actions, § **48:67**
ERISA, § **48:79**
Estate tax
 Federal estate tax, § **48:39.1**
 Michigan estate tax, § **39:7, 48:39, 48:40**
Estoppel, § **48:99**
Expectancies, loss of, § **48:51**
Extension, § **48:21.2, 48:21.3**
Extortion, § **48:68**
False imprisonment, § **48:51**
Federal estate tax, § **48:39.1**
Federal gift tax, § **48:39.2**
Foreign claims, § **48:92**
Fraud
 contracts, § **48:41, 48:42**
 crime of gross fraud, § **48:70**
 estates and protected individuals code activity, § **48:117**
 tax fraud, § **48:37**
 tort actions, § **48:51**
Fraudulent transfers, § **48:71**
Future advancements clauses, § **48:73**
Future claims against estate, § **48:115**
Gift tax
 federal, § **48:39.2**
 valuation disputes, § **22:42**
Governmental actions, § **48:86**
Gross fraud, crime of, § **48:70**
Heirs, claims against, § **48:5**
Improvements, § **48:51**
Indemnity, § **48:93**
Infancy, § **48:107**

STATUTES OF LIMITATION

—Cont'd

Installment contracts, § **48:53A**
Installments, judgments payable in, § **48:45**
Insurance
 life, § **48:110**
 notice of claim, § **48:111**
 property, § **48:112**
Joint tortfeasors, contribution among, § **48:81**
Judgments
 generally, § **48:31**
 installments, judgments payable in, § **48:45**
Laches, § **48:98**
Land possession, § **48:119**
Late claims against estates, § **48:6**
Latent cause of action, accrual of, § **48:54**
Life insurance, § **48:110**
Limited Partnership Act return of contributions, § **48:49**
Malicious prosecution, § **48:51**
Malpractice of attorney, § **43:28, 48:1B**
Matured claims against estates, § **48:3**
Medical malpractice, § **48:50**
Memory repression, § **48:64**
Mental distress, § **48:51**
Mentally incapacitated persons, § **48:57**
Minors, § **48:107**
Negligence, § **48:51**
Notice, claims against estates, § **48:11, 48:18**
Objections to claims, notice of, § **48:18**
Partial payment, § **48:89**
Partition, § **48:10**
Payment of claims, § **48:116**
Personal injuries, § **48:51**

STATUTES OF LIMITATION

—Cont'd

- Personal representatives, claims
against estates, § **48:19, 48:20**
- Petition for allowance of disallowed
claims, § **48:17**
- Pleadings
 - disallowed claims, petition for
allowance of, § **48:17**
 - relevancy, § **48:104**
 - tolling of statute, § **48:60**
- Possession of lands, § **48:119**
- Preferences under Bankruptcy Code,
§ **48:72**
- Presentation of claims, § **48:116**
- Prisoners, § **48:57, 48:63**
- Private express trusts, barred by court
decree of statute of limitations,
§ **20:25**
- Probate and Administration of
Decedent's Estate** (this index)
- Products liability, § **48:52**
- Property damage, § **48:51**
- Property insurance, § **48:112**
- Real property actions, § **48:43**
- Residual, recovery or possession of
land, § **48:119**
- Restitution actions for unjust enrich-
ment under indemnity,
§ **48:53AA**
- Resumption of claims against estates,
§ **48:12**
- Revival of causes of action, § **48:44**
- Revival of claims previously barred,
§ **48:91**
- Sale and transfer
 - bulk transfers, § **48:33**
 - fraudulent conveyances, § **48:71**
 - warranty, breach of, § **48:47**
- Secured claims, § **48:116**
- Securities acts, § **48:74 to 48:78**
- Statutes of Limitation** (this index)
- Statutes of repose, § **48:21.1**
- Suspension of claims against estates,
§ **48:12**

STATUTES OF LIMITATION

—Cont'd

- Taxation
 - appeals, § **48:35**
 - estate tax, § **48:39, 48:40**
 - fraud, § **48:37**
 - refunds, § **48:36, 48:40**
 - tolling, § **48:38**
- Third party claims, § **48:66**
- Tolling
 - generally, § **48:60**
 - absence from state, § **48:105**
 - agreement, § **48:21.3**
 - claims against estates, § **48:21**
 - class actions, § **48:61**
 - cross-claims and counterclaims,
§ **48:65**
 - dismissal of suit without adjudica-
tion, § **48:103**
 - equitable, § **48:106**
 - infancy, § **48:107**
 - memory repression, § **48:64**
 - minors, § **48:107**
 - prisoners, § **48:63**
 - tax tolling, § **48:38**
 - unknown identity, § **48:62**
- Torts
 - generally, § **48:51**
 - contribution among joint tortfea-
sors, § **48:81**
- Uniform Securities Act, § **48:74,
48:76**
- Unknown identity, § **48:62**
- Unlawful trade practices, § **48:100**
- Value, § **48:118**
- Wage earner receiverships, tolling,
§ **48:94**
- Waiver
 - generally, § **48:21.2, 48:108**
 - affirmative defenses, § **48:88**
 - claims against estates, § **48:12,
48:20**
- War, tolling due to, § **48:95**
- Warranty, breach of, § **48:47**

INDEX

STATUTES OF LIMITATION

—Cont'd

Wills (this index)

Worker's disability compensation,
§ 48:113

Wrongful death, § 48:51

savings provision, § 8:124

Wrongful discharge, § 48:114

STATUTORY LIMITATIONS

Private express trusts, rights of creditors of beneficiaries to reach trust corpus, § 20:29

STEPCHILDREN

Inherent rights and duties, § 1:24 to 1:26

Intestate succession, § 3:34

Rights and duties based on status,
§ 1:24 to 1:26

STOCK AND STOCKHOLDERS

Capital Stock (this index)

Employee Stock Ownership Plans
(this index)

Gift Tax (this index)

Individual Retirement Accounts
(this index)

Liability for debts of corporation,
§ 42:93

Options and other stock compensation plans. **Employee Benefit Plans** (this index)

Redemption plans, close corporations, death of business owner, problems connected with,
§ 31A:23

Restraints on transferring. **Restraints on Alienation** (this index)

Securities Transfers (this index)

Trusts (this index)

Wills, accretions on devises by stock increases, § 6:247

STRANGERS

Third Persons (this index)

“STRONG ARM” CLAUSE

Bankruptcy, § 42:56

SUBCHAPTER “S” CORPORATIONS

Income tax, post-mortem planning,
§ 30:35

Retention of corporate stock issued by trustee, § 19:18

Use of defective grantor trust to hold stock in S-corporation, § 19:13

SUBROGATION

Statute of limitations, right of contribution, subrogation and/or indemnification among joint and/or several tortfeasors,
§ 48:81

SUBSCRIPTION

Wills (this index)

SUBSTANCE ADDICTION

Addiction and Addicts (this index)

SUCCESSION PLAN

Business interests, § 31A:31

Family business, § 27B:19

SUCCESSION TO DECEDENT'S VEHICLES

Intestate succession, generally, § 3:11

SUCCESSIVE ADMINISTRATIONS

Probate and administration of decedent's estates, compensation of personal representatives,
§ 8:92

SUCCESSIVE BENEFICIARIES

Revocable inter vivos trusts, termination, § 18:30

SUCCESSOR CORPORATIONS

Creditors' rights, tort liability of successor corporations, § 42:81

SUCCESSOR PERSONAL REPRESENTATIVE

Probate and administration of decedent's estates, § 8:5

SUCCESSOR TRUSTEES

Trustees (this index)

SUICIDE

Right to die, physician assisted suicide, § 49:12

Testamentary capacity as affected by suicide after will's execution, § 6:41

SUMMARY CLOSING OF ESTATE

Independent probate, § 9:8

SUPERVISION

Informal probate

avoiding full supervision of estate, § 9:15

restrictions on personal representative's authority, § 9:14

SUPPLEMENTAL MEDICAL INSURANCE

Medicare, § 54:8

SUPPORT AND MAINTENANCE

Administration allowances for spouse and minor children, § 2:8

Alimony (this index)

Child support

administration allowances, § 2:8

claims against estate, § 42:9

duties of parent due natural child, § 1:10 to 1:12

Guardians and conservators, duties, § 24:57

Health maintenance organizations, § 54:27

Parent's right to support from child, § 1:38

Private express trusts, demands of beneficiary's family for support, § 20:35

Spouses' relational duties, § 1:52, 1:65

Wife's support, administrative allowances, § 2:8

Will's provisions, § 6:290

SUPPORT TRUST

Creditors' rights, § 42:39A

SUPPORT TRUSTS

Generally, § 19:4

Residence trusts, lack of provision for residence as need for, § 19:60

SUPPRESSED WILL

Admission to probate, § 6:124

SUPREMACY CLAUSE

Generally, § 41:2

SURCHARGE

Trustees, breach of trust and surcharge, § 21:67, 21:68

SURETIES

Bonds and Undertakings (this index)

Liability insurance, § 28B:3

SURGEONS

Physicians and Surgeons (this index)

SURRENDER

Business uses of insurance, surrender or exchange of policies, § 31C:7

SURVIVAL OF ACTIONS

Claims against estate, § 42:2

Probate and Administration of Decedent's Estates (this index)

Wrongful death actions, statute of limitations, savings provision, § 8:124

SURVIVING SPOUSE

Generally, § 1:62, 1:63, 1:70, 1:71

Administrative family allowances, § 2:8

Allowance, § 2:8

Dower. **Protection of Inheritance** (this index)

Election against will. **Protection of Inheritance** (this index)

INDEX

SURVIVING SPOUSE—Cont'd

- Exempt property allowance, § 2:6
- Heirs' shares in absence of surviving spouse, § 3:30
- Homestead allowance, § 2:7
- Intestate Succession** (this index)
- Probate and administration of decedent's estates, surviving spouse's election right as affected by will, § 4:32
- Protection of Inheritance** (this index)
- Remarriage** (this index)
- Taxes, contribution by surviving spouse from marital deduction for federal tax purposes, § 6:278
- Testamentary Trusts** (this index)

SURVIVORS AND SURVIVORSHIP

- Concurrent Estates** (this index)
- Informal probate, § 9:13
- Intestate succession, determination of survivorship, § 3:29, 3:30, 3:53
- Partners and Partnerships** (this index)
- Simultaneous Death Act, § 6:253
- Spouse. **Surviving Spouse** (this index)
- Vehicles of decedent as jointly owned with survivorship right, § 7:2
- Wills** (this index)

SUSPENSION

- Revocation** (this index)

TAX APPORTIONMENT ACT

- Will's provision, § 6:277

TAXATION

- Generally, § 39:1 to 39:26
- Addiction and Addicts** (this index)
- Alimony, § 46:17
- Apportionment
 - conflict of laws, § 44:82
 - inheritance taxes, § 6:276
 - private express trusts, income beneficiary's remedy, § 20:19

TAXATION—Cont'd

- Apportionment—Cont'd
 - Tax Apportionment Act, wills' provisions as to, § 6:277
- Attorneys, tax practice and family estate planner, § 43:41
- Charitable Gifts** (this index)
- Charities and other nonprofit organizations, exemptions, § 47:6 to 47:8
- Condominiums, § 37:6
- Credits, federal and state, § 22:10, 40A:13
- Criminal justice system, § 55:34
- Digital Currencies** (this index)
- Divorce and Separation** (this index)
- Election against will, transfers within two years of death, § 4:12
- Employee stock ownership plans, tax advantages, § 52:4
- Estate Tax** (this index)
- Federal Taxation** (this index)
- Foreign Trust Taxation** (this index)
- Generation-Skipping Transfer Tax** (this index)
- Gift Tax** (this index)
- Homestead Property Tax Exemption** (this index)
- Income Tax** (this index)
- Inheritance Tax** (this index)
- Intangible personal property tax, repeal of, § 39:27
- Michigan Corporate Income Tax, § 39:26
- Michigan Law of Taxation** (this index)
- Mineral rights and royalties, § 37A:5
- Native American Tax Issues** (this index)
- Personal Property Tax** (this index)
- Probate and Administration of Decedent's Estate** (this index)
- Property Taxes** (this index)
- Real estate transfer tax, § 39:24, 39:24.1, Appendix 67

TAXATION—Cont'd

Revocable inter vivos trusts, § 14:13

Special Assessments (this index)

Statutes of Limitation (this index)

Successive purchasers, liability for parties to file and pay taxes, § 42:79

Taxpayer's rights, § 40A:1A

Transfer Tax (this index)

Trustees, powers for tax purposes, § 21:132

Uniform Transfers to Minors Act, tax effect, § 22:101

U.S. Tax Court petition, § **Appendix 118**

Wills (this index)

TAX-EXEMPT EDUCATION IRA

Employee benefit plans, § 29:28.6

TAX-EXEMPT ORGANIZATIONS

IRC 501, § **Appendix 58**

TAX-FREE ROLLOVER

Employee stock ownership plans, sale of stock to as, § 52:3

TAXPAYER RELIEF ACT OF 1997

Employee benefit plans

excise tax on excess distributions, repeal of, § 29:16

nondiscrimination rules, moratorium on state and local plans compliance with, § 29:10

offset provision, § 29:13

Federal estate tax liability

capital gains, lowering of maximum tax rate on, § 30:28

family-owned business exclusion, § 30:16

Generation-skipping transfer tax, § 40A:9, 40E:2, 40E:5

Gifts, provisions with respect to charitable remainder annuity trust, five percent probability test, § 22:83

TAXPAYER RELIEF ACT OF 1997

—**Cont'd**

Gifts, provisions with respect to

—**Cont'd**

charitable remainder unitrust, required payment of unitrust amount, § 22:84

conservation easement, estate tax exclusion with respect to, § 22:90

lowering maximum tax rate on long-term capital gain, § 22:82

nonresident aliens, § 22:7

reforming defective split-interest gifts, § 22:81

Gift tax, § 40A:6, 40A:7

Income taxation of estates, trusts, and beneficiaries, § 40F:1, 40F:22

Partnerships, § 31B:30

TAXPAYER'S RIGHTS

Generally, § 40A:1A

TEMPORARY INCOME INTERESTS

Inheritance taxes payable only from principal, § 6:281

TEMPORARY PERSONAL REPRESENTATIVE

Probate and administration of decedent's estates, § 8:4

TENANCIES BY THE ENTIRETIES

Generally, § 26:7

Creditors' rights, § 42:52

Estate tax, severing tenancies by the entirety, § 22:59

Gifts (this index)

Gift Tax (this index)

Joint ownership of property before Economic Recovery Tax Act of 1981, § 22:56, 22:57

Marital deduction, § 40C:1(2)

INDEX

TENANCIES BY THE ENTIRETIES

—Cont'd

Requisites to a valid conveyance
rules to creation, § 26:1 et seq.,
27A:3

Simultaneous Death Act, § 6:253

TENANCIES IN COMMON

Generally, § 26:84

Conflict of laws, construction and
interpretation of words used in
conveyance of land, § 44:34

Creditors' rights, § 42:49

Innocent owner defense, § 55:22

Requisites to a valid deed
rules to creation, § 26:1 et seq.,
27A:3

TENURE

**Probate and Administration of
Decedent's Estates** (this index)

TERMINABLE INTERESTS

Marital Deduction (this index)

TERMINATIONS

Claims against estate, termination of
personal representative's
liability, § 42:17

Conservators, appointment of,
§ 24:12

Guardians, appointment of, § 24:11

Inter Vivos Trusts (this index)

Joint tenancies, § 26:5

Powers of attorney, termination as
matter of law, § 25:15

Revocations (this index)

Trusts (this index)

TERM INSURANCE

Generally, § 28:3

TERM OF OFFICE

Tenure (this index)

TERMS

Conditions (this index)

TESTAMENTARY TRUSTEES

Trustees (this index)

TESTAMENTARY TRUSTS

Backup gift for surviving spouse,
settlor's nonmarital share for
settlor's children with, § 12:4

Beneficiaries, see lines throughout
this topic

By-pass trusts, settlor's nonmarital
share for settlor's children with
backup gift for surviving spouse,
§ 12:4

Gifts, settlor's nonmarital share for
settlor's children with backup
gift for surviving spouse, § 12:4

Nonmarital shares, settlor's
nonmarital share for settlor's
children with backup gift for
surviving spouse, § 12:4

Parent and child, see lines throughout
this topic

Private Express Trusts (this index)

Surviving spouse

generally, § 12:2

settlor's nonmarital share for set-
tlor's children with backup
gift for surviving spouse,
§ 12:4

Trustees (this index)

TESTATE SUCCESSION

Wills (this index)

THEFT

Unusual assets, § 27C:16

THEORY OF ACTION

Malpractice of attorney, § 43:26

THERAPEUTIC DRUGS

Testamentary capacity, effect on,
§ 6:45, 6:47

THIRD PARTY LIABILITY INSURANCE

Liability insurance, § 28B:15

THIRD PERSONS

- Anatomical gifts, § 45:32 to 45:34
- Conservators, third party's liability in dealing with, § 24:63
- Parent and Child** (this index)
- Private Express Trusts** (this index)
- Statutes of limitation, § 48:66
- Trusts, creditors' rights, § 42:37
- Uniform Transfers to Minors Act, reliance of third persons, § 22:104
- Wills** (this index)

THREATS

- Probate of will, beneficiary's threats to testator, § 6:155
- Undue influence in execution of will, § 6:56

THRIFT PLANS

- Employee benefit, § 29:10

THROWBACK RULE

- Income Tax** (this index)
- Multiple, discretionary, and accumulation trusts, § 12:10

TIME AND DATE

- Administrative family allowances as one-year priority item, § 2:8
- Anatomical gifts, time when death occurs, § 45:42
- Claims against estate, time limits, § 2:1, 21:2.2
- Crowdfunding, questions for IRS, § 27C:38
- Decedent's assets, valuation as of date of death, § 4:36
- Delay. **Laches and Delay** (this index)
- Election against will, taxation of transfers within two years of death, § 4:12
- Garnishment, length of time garnishment remains in effect, § 42:70

TIME AND DATE—Cont'd

- Intestate succession, requirement of heir's surviving intestate by 120 hours, § 3:18
- Laches and Delay** (this index)
- Limitation of actions. **Statutes of Limitation** (this index)
- Michigan Uniform Principal and Income Act, timing problems, § 15:14
- Probate and Administration of Decedent's Estate** (this index)
- Registration of vehicles annually, effect of death on, § 7:10
- Simultaneous Deaths** (this index)
- Statutes of Limitation** (this index)
- Terminations** (this index)
- Trustees** (this index)
- Wills** (this index)

TITLE AND OWNERSHIP

- Criminal defendants
 - generally, § 55:18 et seq.
 - innocent owner defense, below
- Defense
 - innocent owner defense, below
- Employee Stock Ownership Plans** (this index)
- Innocent owner defense
 - generally, § 55:19 et seq.
 - attorney's fees, § 55:33
 - bona fide purchaser, § 55:30
 - business entities, § 55:28
 - decedent's estate interest, § 55:23
 - donee, § 55:27
 - expectancies, § 55:25
 - landlords, § 55:29
 - possession, § 55:20
 - power of attorney, § 55:26
 - secured parties, § 55:31
 - spouse, § 55:21
 - tenants in common, § 55:22
 - trustees and beneficiaries, § 55:24
 - unsecured creditors, § 55:32

INDEX

TITLE AND OWNERSHIP—Cont'd

Intestate's estate, title to, generally,
§ 3:54

Motor Vehicles (this index)

Natural child's right to hold title to
property, § 1:5

Private express trusts, settlor to have
capacity to create trust, § 13:22

Wills (this index)

TITLE INSURANCE

Liability insurance, § 28B:12

TOLLING

Statutes of Limitation (this index)

TOMBSTONES

Monuments (this index)

TORT CREDITORS' RIGHTS

Trustees, § 21:77, 42:45

TORTS

Charitable trust immunity from tort
liability, § 42:78

Claims against estate, tort liability of
personal representative, § 42:16

Guardians and conservators, liability,
§ 24:61

Husband and Wife (this index)

Immunity among family. **Intra-Fam-
ily Tort Immunity** (this index)

Interference, legal theories of
principal for action against any
fiduciaries, § 21:80A

Intra-Family Tort Immunity (this
index)

Parent and Child (this index)

**Probate and Administration of
Decedent's Estate** (this index)

Statutes of Limitation (this index)

Successor corporations, tort liability
of, § 42:81

Trustees (this index)

TOTAL SUPERVISION

Independent probate, petition for total
supervision to Probate Court,
§ 9:13

TOTTEN TRUSTS

Generally, § 12:16, 26:13

Divorce and separation, § 46:1

TRACING

Private Express Trusts (this index)

TRADEMARKS

Unusual assets, § 27C:9

TRAILERS

Decedent's vehicles. **Motor Vehicles**
(this index)

TRANQUILIZERS

Testamentary capacity, effect on,
§ 6:47

TRANSFER

Conflict of laws, transfer of claims by
administrator, § 44:66

TRANSFERS

Generally. **Sale and Transfer** (this
index)

Conveyances (this index)

Revocable inter vivos trusts, transfer
to third person by direction of
beneficiary, § 18:29

Securities Transfers (this index)

Trustees, simplification of fiduciary
security transfers, § 21:64 to
21:66

TRANSFER TAX

Generally, § 40A:1

Basic planning considerations,
§ 40A:12

Digital currencies, § 27C:50

Estate Tax (this index)

Family members, tax on transfer to,
§ 39:24.1

Generation-Skipping Transfer Tax
(this index)

Gift Tax (this index)

Joint tenancies, § 26:10

Real estate transfer tax, § 39:24,
39:24.1

TRANSFER TAX—Cont'd

Valuation of property under chapter 14 of Internal Revenue Code generally, § **40D:1, 40D:2**
 attempting estate freezes and value-shifting through entity freezes, trust transactions, shareholder agreements, gifts, and sales comparing and selecting appropriate alternatives, § **40D:7**
 buy-sell agreements, § **40D:5**
 corporations, transactions involving, § **40D:3**
 debt, transactions involving, § **40D:3**
 family sales, § **40D:6**
 grantor retained income trusts (“GRITS”), § **40D:4**
 partnerships, transactions involving, § **40D:3**
 picking suitable value shifting methods, § **40D:1**

TROVER

Wife’s suit against husband, § **1:57**

TRUCKS

Decedent’s vehicles. **Motor Vehicles**
 (this index)

TRUST COMPANIES

Generally, § **43:2A**

TRUSTEES

Generally, § **21:1 to 21:150**
 Acceptance of office, § **21:5**
 Accounting
 generally, § **21:37 to 21:40**
 basis of accounting, § **21:39**
 conflict of laws, § **21:40**
 final settlement of accounts, § **21:38**
 reduction of bonds of trustee upon accounting, § **21:25**
 rendition of accounts, § **21:37**
 statutes of limitation, § **48:26**

TRUSTEES—Cont'd

Accounting—Cont'd
 suits, § **21:38**
 Actions on bonds, § **21:32, 21:59**
 Additional or new bonds of trustee, § **21:24**
 Agents, power to employ
 inter vivos trustees, § **21:118**
 testamentary trustees, § **21:117**
 Agreements. Contracts and agreements, *infra*
 Alternatives to bonds of trustee, § **21:31**
 Amount of bond of trustee, § **21:21**
 Appointment
 objections to appointment, § **21:6**
 qualification for appointment, § **21:4**
 Appraisal, § **21:35, 21:36**
 Assets of estate
 lease of assets, *infra*
 sale of assets, *infra*
 Assignment of partnership interest to trust, § **Appendix 114**
 Assumption, fiduciary duties when assuming property of trust or of estate, § **21:150**
 Attachment, lien for compensation not attachable, § **21:144**
 Attorneys
 compensation and expenses, § **21:148**
 counsel, power to employ, *infra*
 drafter and/or estate beneficiary, compensation and expenses for attorney as, § **21:150**
 power to employ counsel. Counsel, power to employ, *infra*
 power to incur attorney and litigation expenses, § **21:125**
 probate fiduciary, attorney as, § **43:16**
 testamentary trustees acting as attorney for estate, § **21:149**
Bankruptcy (this index)

INDEX

TRUSTEES—Cont'd

- Basis of accounting, § 21:39
- Bonds of trustee
 - generally, § 21:19 to 21:32
 - actions on bonds, § 21:32, 21:59
 - alternatives, § 21:31
 - amount, § 21:21
 - co-fiduciaries, § 21:27
 - conditions, § 21:23
 - duration, § 21:30
 - final approval by Probate Court and correction of defective bond, § 21:22
 - liabilities, action on the bond, § 21:59
 - limited exceptions to bond requirement, § 21:20
 - new or additional bonds, § 21:24
 - reduction of bonds upon accounting, § 21:25
 - sureties, § 21:26
 - time for filing bonds, § 21:28
 - timeliness, failure to file bond timely, § 21:29
- Breach of trust
 - claims for breach of trust against insolvent or deceased trustee, § 21:80
 - surcharge and breach of trust, § 21:67, 21:68
- Capacity and eligibility
 - charitable trusts, character and capacity of trustees, § 19:47
 - powers with respect to commercial paper, incompetence of customer, § 21:123
 - qualification for appointment, § 21:4
- Care of estate
 - inter vivos trustees, § 21:96
 - testamentary trustees, § 21:95
- Charitable trusts, character and capacity of trustees, § 19:47

TRUSTEES—Cont'd

- Claims for breach of trust against insolvent or deceased trustee, § 21:80
- Claims for or against estate
 - inter vivos trustees, § 21:116
 - testamentary trustees, § 21:115
- Claims of trust beneficiary against trustees, § 21:3
- Co-fiduciaries, bonds of trustee, § 21:27
- Collecting rents and profits
 - inter vivos trustees, § 21:109
 - testamentary trustees, § 21:108
- Commercial paper
 - generally, § 21:119 to 21:123
 - authority of trustee to endorse or issue commercial paper, § 21:120
 - death or incompetence of customer, § 21:123
 - holder in due course, trustee's status as, § 21:122
 - payee, trustee as, § 21:121
- Compensation
 - attorney as drafter and/or estate beneficiary, § 21:150
 - attorney for estate, testamentary trustees acting as, § 21:149
 - attorneys and other agents, § 21:148
 - co-trustees, § 21:142
 - extra compensation where settlor dies, § 21:147
 - extraordinary services, § 21:141
 - fiduciary duties when assuming property of trust or of estate, § 21:150
 - forfeiture of compensation, § 21:145
 - fund liable, § 21:146
 - lien for compensation not attachable, § 21:144
 - ordinary compensation, § 21:140
 - successor trustees, § 21:143

TRUSTEES—Cont'd

- Conditions of bond of trustee,
§ **21:23**
- Conflict of laws and accounting,
§ **21:40**
- Consent of beneficiaries, relief from
liability, § **21:86**
- Continuation of decedent's business
or partnership
 - authority to continue, § **21:102**
 - fiduciary's liability, § **21:103**
 - liabilities, § **21:55**
- Contract creditors' rights, § **21:75**
- Contracts and agreements
 - creditors' rights, § **42:41, 42:43, 42:44**
 - liabilities, § **21:53**
 - liability, § **21:73, 21:74**
 - new contracts, power to enter into,
infra
 - specific performance of prior
contracts, infra
- Corporate fiduciaries, nominee stat-
ute for, § **21:46**
- Corporate share of estate, manage-
ment, § **21:62**
- Correction of defective bond of
trustee, § **21:22**
- Co-trustees
 - generally, § **21:79, 21:134**
 - compensation and expenses,
§ **21:142**
 - private express trusts, control on
trustee's actions, § **20:15**
- Counsel, power to employ
 - inter vivos trustees, § **21:92**
 - testamentary trustees, § **21:91**
- Counseling point, resignation,
§ **21:18**
- Court authorization, relief from
liability, § **21:85**
- Creditors' rights
 - generally, § **42:40 to 42:47**
 - cause of action, § **42:47**
 - liabilities, § **21:58**

TRUSTEES—Cont'd

- Creditors' rights—Cont'd
 - quasi-contractual relief, § **42:44**
 - securities, § **42:46**
 - tort creditors' rights, § **21:77, 42:45**
- Death
 - customer's death, powers with
respect to commercial paper,
§ **21:123**
 - settlor's death, extra compensation
where settlor dies, § **21:147**
 - trustee's death not grounds for
termination of trust, § **18:8**
- Declaration of trust ownership,
§ **Appendix 114**
- Deed, § **Appendix 65**
- Definition, § **21:1**
- Delegation of powers and duties,
§ **21:63, 21:72**
- Devises permissible thereto, § **21:8.1**
- Discharge. Release and discharge,
infra
- Discharging mortgages. Foreclosing
and discharging mortgages and
liens, infra
- Distribution, trust for purpose of,
§ **21:136**
- Diversification of investments as
duty, § **21:45**
- Duration of bond of trustee, § **21:30**
- Duties, generally, § **21:33 to 21:43**
- Earmarking duty, investment duties,
§ **21:46**
- Eligibility and capacity, (qualification
for appointment), § **21:4**
- Employment of others, power to
incur expenses, § **21:126**
- Endorsements, trustee's authority to
endorse or issue commercial
paper, § **21:120**
- Environmentally contaminated prop-
erties, risks associated with
owning, problems for trustees,
§ **27A:32**

INDEX

TRUSTEES—Cont'd

- Estate assets, prior mortgages as, foreclosing and discharging mortgages and liens, § 21:113
- Estate planning, implications for, § 21:87
- Exculpatory clauses, relief from liability, § 21:83
- Expenses, power to incur
 - generally, § 21:124 to 21:128
 - attorney and litigation expenses, § 21:125
 - employment of others, § 21:126
 - preserving and improving the estate, § 21:127
 - unauthorized expenditures, § 21:128
- Express provisions in trust instrument, relief from liability, § 21:82
- Express statutory exemption, relief from liability, § 21:84
- Extra compensation where settlor dies, § 21:147
- Extraordinary services, § 21:141
- Fairness, duty of fairness in transactions with beneficiary, § 21:71
- Fiduciary liability and digital currencies, § 21:45.30
- Fiduciary responsibility and marijuana, § 21:49.10
- Fiduciary's liability of continuation of decedent's business or partnership, § 21:103
- Final approval by Probate Court and correction of defective bond of trustee, § 21:22
- Final settlement of accounts, § 21:38
- Foreclosing and discharging mortgages and liens
 - generally, § 21:112 to 21:114
 - power to discharge mortgages and liens, § 21:114
 - prior mortgages as estate assets, § 21:113

TRUSTEES—Cont'd

- Forfeiture of compensation, § 21:145
- Fund liable for compensation and expenses, § 21:146
- Good faith duty, liabilities, § 21:51
- Grant of administration, generally, § 21:3 to 21:18
- Grave of decedent, care and maintenance of, § 45:44
- Grounds for removal of trustee, § 21:11
- Holder in due course, trustee's status as, § 21:122
- Impartiality in investment policies, § 21:44
- Implications for estate planning, relief from liability, § 21:87
- Improving the estate, power to incur expenses, § 21:127
- Income producing assets, duty to invest in, § 21:45.10
- Incompetence of customer, powers with respect to commercial paper, § 21:123
- Indemnity for contract liability, § 21:74
- Innocent owner defense, § 55:24
- Insolvent or deceased trustee, claims for breach of trust against, § 21:80
- Instructions from court, right to inter vivos trustees, § 21:131
- testamentary trustees, § 21:130
- Inter Vivos Trustees** (this index)
- Invasion of principal, powers, § 21:129
- Inventory, § 21:34, 21:36
- Investments
 - generally, § 21:44 to 21:46
 - diversification duties, § 21:45
 - duty of investigation, § 21:44
 - duty to invest in income producing assets, § 21:45.10
 - earmarking duty, § 21:46

TRUSTEES—Cont'd

- Investments—Cont'd
 - impartiality in investment policies, § 21:44
 - minimizing risk of large concentrations of stock, § 21:45.20
 - nominee statute for corporate fiduciaries, § 21:46
- Joint personal representatives, liabilities, § 21:48
- Lease of assets
 - inter vivos trustees, § 21:107
 - testamentary trustees, § 21:106
- Letters, § 21:7
- Liabilities
 - generally, § 21:47 to 21:60, 21:67 to 21:87
 - action on the bond, § 21:59
 - continuing decedent's business, § 21:55
 - contracts, § 21:53
 - contribution between tortfeasors, § 21:67
 - creditors' rights, § 21:58
 - good faith duty, § 21:51
 - joint personal representatives, § 21:48
 - loyalty/self-dealing duty, § 21:50
 - ordinary skill and prudence, duty to use, § 21:49
 - partnership affairs, § 21:57
 - real property, § 21:56
 - relief from liability, § 21:60
 - tort, § 21:54
 - waste, § 21:52
- Liens
 - attachment, lien for compensation not attachable, § 21:144
 - foreclosing and discharging mortgages and liens, supra
- Life insurance, insurable interest, § 28:1.50
- Life tenancy in personalty, trusts of, § 21:135

TRUSTEES—Cont'd

- Limited exceptions to bond requirement, § 21:20
- List of statutory powers and duties of testamentary and inter vivos trustees compared, § 21:137
- Litigation expenses, power to incur, § 21:125
- Loyalty/self-dealing duties, § 21:50, 21:70
- Managing corporate share of estate, powers, § 21:62
- Marijuana and fiduciary responsibility, § 21:49.10
- Minimizing risk for large concentrations of stock in trust, § 21:45.20
- Ministerial or formal duties, removal with respect to, § 21:11
- Mortgaging estate to borrow money
 - inter vivos trustees, § 21:111
 - testamentary trustees, § 21:110
- Negotiable instruments. Commercial paper, supra
- New contracts, power to enter into
 - inter vivos trustees, § 21:100
 - testamentary trustees, § 21:99
- Nominee statute for corporate fiduciaries, investments, § 21:46
- Non-testamentary probate fiduciaries, special powers, § 21:135, 21:136
- Objections to appointment, § 21:6
- Ordinary compensation, § 21:140
- Ordinary skill and prudence, duty to use, § 21:49, 21:69
- Parties to removal of trustee, § 21:12
- Partnerships
 - continuation of decedent's business or partnership, supra
 - liabilities for partnership affairs, § 21:57
- Pleadings, removal of trustee, § 21:12

INDEX

TRUSTEES—Cont'd

- Possession of estate
 - inter vivos trustees, § 21:94
 - testamentary trustees, § 21:93
- Post-removal of trustee, § 21:14
- Powers, generally, § 21:61 to 21:63, 21:88 to 21:134
- Preserving and improving the estate, power to incur expenses, § 21:127
- Prior contracts. Specific performance of prior contracts, *infra*
- Prior mortgages as estate assets, foreclosing and discharging mortgages and liens, § 21:113
- Private Express Trusts** (this index)
- Probate Court's final approval and correction of defective bond of trustee, § 21:22
- Proceedings for removal of trustee, § 21:12
- Property ownership liability of trustee, § 21:78
- Qualification, § 21:3, 21:4
- Quasi-contractual relief, creditors' rights, § 42:44
- Real property, liabilities, § 21:56
- Reduction of bonds of trustee upon accounting, § 21:25
- Relationship and status, § 21:2
- Release and discharge
 - generally, § 21:41 to 21:43
 - inter vivos trustee, § 21:43
 - reopening estate after discharge of testamentary trustee, § 21:42
- Relief from liability, § 21:60, 21:81 to 21:87
- Relief from restrictions on trustee power, § 21:133
- Removal of trustee
 - generally, § 21:9 to 21:14
 - grounds for removal, § 21:11
 - inter vivos and testamentary trustee, comparison of removal, § 21:10

TRUSTEES—Cont'd

- Removal of trustee—Cont'd
 - ministerial or formal duties, removal as based on, § 21:11
 - parties, § 21:12
 - pleadings, § 21:12
 - post-removal, § 21:14
 - proceedings for removal, § 21:12
 - return assets, § 21:14
 - review, § 21:14
 - successors, § 21:14
 - trust instrument provisions regarding removal, § 21:13
- Rendition of accounts, § 21:37
- Reopening estate after discharge of testamentary trustee, § 21:42
- Representation of parties, § 21:2
- Resignation
 - generally, § 21:15 to 21:18
 - counseling point, § 21:18
 - inter vivos trustees, § 21:17
 - testamentary trustees, § 21:16
- Restrictions on trustee power, relief from, § 21:133
- Return assets, removal of trustee, § 21:14
- Review of removal of trustee, § 21:14
- Sale of assets
 - inter vivos trustees, § 21:105
 - testamentary trustees, § 21:104
- Securities, creditors' rights, § 42:46
- Security transfers, simplification of fiduciary security transfers, § 21:64 to 21:66
- Selection, § 21:8
- Self-dealing duties, § 21:50, 21:70
- Simplification of fiduciary security transfers, § 21:64 to 21:66
- Skill and prudence, duty to use ordinary, § 21:49, 21:69
- Sources of authority, § 21:89
- Specific performance of prior contracts
 - inter vivos trustees, § 21:98

TRUSTEES—Cont'd

Specific performance of prior contracts—Cont'd
testamentary trustees, § 21:97
Status and relationship, § 21:2
Successor trustees
generally, § 21:14
breach of trust and surcharge, § 21:68
compensation and expenses, § 21:143
Surcharge and breach of trust, § 21:67, 21:68
Sureties, bonds of trustee, § 21:26
Tax purposes, powers for, § 21:132
Termination of trust, death of trustee
not grounds for, § 18:8
Testamentary trustees
agents, power to employ, § 21:117
attorney for estate, testamentary trustees acting as, § 21:149
claims for or against estate, § 21:115
comparison of removal of inter vivos trustees, § 21:10
counsel, power to employ, § 21:91
instructions from court, right to, § 21:130
inter vivos trustees, comparison of removal, § 21:10
lease of assets, § 21:106
mortgaging estate to borrow money, § 21:110
new contracts, power to enter into, § 21:99
possession of estate, § 21:93
reopening estate after discharge of testamentary trustee, § 21:42
resignation, § 21:16
sale of assets, § 21:104
specific performance of prior contracts, § 21:97
specific powers, § 21:90
Time and date. Bonds of trustee, supra

TRUSTEES—Cont'd

Tort creditors' rights, § 21:77, 42:45
Tort liabilities, § 21:54, 21:76
Transfers, simplification of fiduciary security transfers, § 21:64 to 21:66
Trust instrument provisions regarding removal of trustee, § 21:13
UASFST (Uniform Act for Simplification of Fiduciary Security Transfers), § 21:66
Unauthorized expenditures, § 21:128
Undertakings. Bonds of trustee, supra
Uniform Act for Simplification of Fiduciary Security Transfers, (UASFST), § 21:66
Waste, liabilities, § 21:52

TRUST RES

Private Express Trusts (this index)

TRUSTS

Generally, § 11:1 to 11:27
Accomplishment of purpose
generally, § 18:3
expiration of period prior to accomplishment of purpose, § 18:4
Accumulations and Accumulation Trusts (this index)
Advantages
perpetual trusts, § 12:23.1, 34:7
rule against accumulations, abrogation of, § 12:22
Advantages of trusts, § 12:2 to 12:24
Agency, distinguished, § 11:22
Alaska Trusts, § 19:2.1, 42:38
Alimony, § 46:18
Allocation of charges, Michigan Uniform Principal and Income Act, § 15:13
Allocation of receipts and expenditures, Michigan Uniform Principal and Income Act, § 15:12
Appointment powers, § 11:15

INDEX

TRUSTS—Cont'd

- Asset protection trust, qualified dispositions, sample, § **Appendix 17A**
- Assignments, transfers in trust, § **27A:23**
- Bailment, distinguished, § **11:18**
- Bank account trusts (“Totten” trusts), § **19:65, 26:13**
- Blended trust or spray or sprinkle trust, § **19:5**
- Changed circumstances, termination for, § **18:12**
- Chapter 14 and estate freezing trusts, § **12:11**
- Chapter 14 of Internal Revenue Code. Valuation of property under chapter 14 of Internal Revenue Code, *infra*
- Charge allocation, Michigan Uniform Principal and Income Act, § **15:13**
- Charitable Gifts** (this index)
- Charitable Trusts** (this index)
- Children and minors
 - gifts to minors, estate taxation, § **22:54**
 - rights with respect to trusts, generally, § **1:7**
 - special trusts for minor descendants, § **12:5**
- Claims against estate, § **42:35 to 42:47**
- Classification of trusts, § **11:6 to 11:10**
- “Clifford” trusts. **Short-term “Clifford” Trusts** (this index)
- Cohabiting couples wealth planning, revocable trusts, § **43:46**
- Common Trust Funds** (this index)
- Community property states, trusts in, § **12:17**
- Condition, distinguished, § **11:20**
- Conflict of laws
 - conveyance of interest in land

TRUSTS—Cont'd

- Conflict of laws—Cont'd
 - outside testator’s domicil, § **44:41**
 - Michigan Uniform Principal and Income Act, § **15:10**
 - personality, equitable interests in, § **44:46 to 44:48.1**
- Consent to termination of trust, § **18:16, 18:17**
- Construction of trusts
 - generally, § **16:1 to 16:8**
 - Charitable Trusts** (this index)
 - conflict of laws, § **44:47**
 - parties authorized to construe trust, § **16:2**
- Constructive trusts, § **11:9**
- Contribution, trustee tortfeasors, § **21:67**
- Conveyance. Transfers, *infra*
- Corporate stock in “S” corporation, retention of stock issued by trustee under, § **19:18**
- Corpus. Principal and income, *infra*
- Creditor protection trusts, modification, § **17:2**
- Creditors of trustee, nature and extent of trust estate and, § **11:5**
- Creditors’ rights
 - charitable trust immunity from tort liability, § **42:78**
 - claims against estate, § **42:35 to 42:47**
 - fraudulent conveyances, § **42:31 to 42:33**
- Cy pres doctrine. **Charitable Trusts** (this index)
- Death of beneficiary, termination for impossibility caused by, § **18:7**
- Debt, distinguished, § **11:24**
- Decanting as tool for effective administration, § **17:5**
- Declaration of trust, § **11:12**
- Definitions
 - generally, § **11:4**

TRUSTS—Cont'd

Definitions—Cont'd
 accumulations in trust, § 15:4
 Michigan Uniform Principal and
 Income Act, § 15:11
 Delaware Trusts, § 19:2.1, 42:38
 Demises thereto, § 6:82
 Designated term, provisions granting
 beneficiaries power for exten-
 sion of trust beyond, § 18:5
 Designated time or occurrence of
 event, expiration of, § 18:2
 Destruction of trust property,
 termination for impossibility
 caused by, § 18:9
 Disclaimer trusts, § 12:18
 Discretionary powers of trustees,
 proper use and drafting, § 12:13
Discretionary Trusts (this index)
 “Distributee trust,” Internal Revenue
 Service definition, § 19:18
 Divorce, revocable trusts affected by,
 § 46:3A
 Elder law, financing health care,
 § 54:21
 Elder law, health care financing,
 § 54:21
 Election against will, reduction of
 elimination of spouse’s right of,
 § 12:24
 Environmentally contaminated prop-
 erties, risks associated with
 owning
 drafting trusts to diminish trustee’s
 liability for real estate with
 environmental hazards,
 § 27A:40
 problems for trustees, § 27A:32
 Equitable charge, distinguished,
 § 11:19
 Estate freezing trusts and Chapter 14,
 § 12:11
 Estate planning opportunities,
 § 12:24
 Exculpatory clauses, inclusion of,
 § 12:24

TRUSTS—Cont'd

Executor, distinguished, § 11:21
 Exemptions of trustees as both
 regulated persons, investment
 advisers and/or broker-dealers,
 § 11:26
 Expiration of designated term.
 Termination of trust, *infra*
 Express trusts
 generally, § 11:7
Private Express Trusts (this
 index)
 Extension of trust beyond designated
 term, provisions granting benefi-
 ciaries power for, § 18:5
Extraordinary Trust Purposes (this
 index)
 Federal taxation. **Charitable Gifts**
 (this index)
 Financing health care, elder law,
 § 54:21
Foreign Trust Taxation (this index)
 Fraudulent conveyances, § 42:31 to
 42:33
 Funds. **Common Trust Funds** (this
 index)
 Gays, § 53:7
**Generation-Skipping Trusts and
 Related Transfers** (this index)
 Gifts to minors, estate taxation,
 § 22:54
Gift Tax (this index)
Grantor Trusts (this index)
 Historical development of Michigan
 Trust Law, § 11:2
 History of trusts, generally, § 11:1 to
 11:27
 Homosexuals, § 53:7
 Illegality of accomplishment of
 purpose, termination for impos-
 sibility or, § 18:6 to 18:11
 Illegal purpose or purpose contrary to
 public policy, termination for,
 § 18:11
 Implied trusts, § 11:8

INDEX

TRUSTS—Cont'd

- Impossibility or illegality of accomplishment of purpose, termination for, § 18:6 to 18:11
- Income. Principal and income, *infra*
- Income Tax** (this index)
- Indemnification clauses, inclusion of, § 12:24
- Insurance Trusts** (this index)
- Internal Revenue Code Chapter 14. Valuation of property under chapter 14 of Internal Revenue Code, *infra*
- In terrorem clause, use of trust and, § 12:24
- Inter Vivos Trusts** (this index)
- Invalid provision for accumulation, effect, § 15:6
- Invasion of trust corpus, § 15:3
- Investment advisers and/or broker-dealers, exemptions of trustees as both regulated persons, § 11:26
- Irrevocable living trusts. **Inter Vivos Trusts** (this index)
- Irrevocable trust, sample, § Appendix 17A
- Issue, special trusts and tax planning for, § 12:6
- Judicial system's role, registration of trusts, § 38:17
- Jury trial, beneficiary's right to, § 19:18
- Lesbians, § 53:7
- Life insurance, beneficiaries, estates and trusts as, § 28:39
- Life Insurance Trusts** (this index)
- Limitations on accumulations in trust, § 15:5
- Living trusts, revocable living trusts, § 12:7
- Marital Deduction** (this index)
- Medicaid trusts
 - generally, § 19:7
 - counseling provision, § 19:7

TRUSTS—Cont'd

- Methods of creating trusts, § 11:11 to 11:16
- Michigan Trust Code, § 11:3
- Michigan Uniform Principal and Income Act
 - generally, § 15:7 to 15:14
 - allocation of charges, § 15:13
 - allocation of receipts and expenditures, § 15:12
 - conflict of laws, § 15:10
 - definitions, § 15:11
 - scope, § 15:9
 - timing problems, § 15:14
- Minors. Children and minors, *supra*
- Miscellaneous trusts, § 12:20
- Modification of trusts
 - generally, § 17:1 to 17:4
 - charitable (cy pres) trusts, § 17:3
 - creditor protection trusts, § 17:2
 - setting aside, § 17:4
- Mortgage, distinguished, § 11:23
- Multiple Trusts** (this index)
- Offshore Asset Protection Trusts** (this index)
- Overall estate planning concepts, § 12:1
- Payment of income or corpus, § 15:2
- Pension and profit-sharing trusts, § 19:64
- Perpetual trusts, § 12:23.1, 34:17
- Pet care trusts, revocable trust for married couple without children, § Appendix 104
- Possible securities, trusts as, § 11:26
- Post-mortem planning, wrongful distribution, § 30:10
- Pour over trusts, § 12:15
- Power in trust, distinguished, § 11:25
- Power of appointment, § 11:15
- Primary elements of trusts, § 11:4
- Principal and income
 - generally, § 15:1 to 15:14

TRUSTS—Cont'd

- Principal and income—Cont'd
 - Accumulations and Accumulations Trusts** (this index)
 - creditors' rights concerning trusts, § 42:35 to 42:37
 - invasion of trust corpus, § 15:3
 - Michigan Uniform Principal and Income Act, *supra*
 - payment of income or corpus, § 15:2
- Private Express Trusts** (this index)
- Private v. charitable trusts, § 11:10
- Professional service corporation, trust of shares in, § 19:25
- Profit-sharing and pension trusts, § 19:64
- Promise in trust, § 11:16
- Protective provisions, § 19:1
- Protective trusts, § 19:6
- Prudent man rule, § 21:61
- Public policy, termination for purpose contrary to, § 18:11
- Qualified dispositions, sample asset protection trust, § **Appendix 17A**
- Qualified domestic trusts, § 12:19
- Receipts and expenditures allocations, Michigan Uniform Principal and Income Act, § 15:12
- Reduction of corpus, termination for impossibility caused by, § 18:10
- Registration, § 44:24A
- Remainder interests
 - charitable gifts, federal taxation, contributions not in trust, generally, § 22:87
 - charitable remainder unitrust, generally, § 22:84
- Residence Trusts** (this index)
- Retention of stock issued by trustee under Revised Probate Code, § 19:17

TRUSTS—Cont'd

- Revised Probate Code, retention of stock issued by trustee under, § 19:17, 19:18
- Revocable living trusts, § 12:7
- Revocable trusts, wealth planning for single person and cohabitating couples, § 43:46
- Rule against accumulations, abrogation of rule against accumulation of rents and profits, § 12:22
- Rule against perpetuities
 - generally, § 12:21
 - avoiding violation of rule against perpetuities, § 19:15
 - reform, § 12:23
- Sale and transfer. Transfers, *infra*
- Savings account ("Totten") trusts, § 12:16
- "S" corporation, retention of stock issued by trustee under corporate stock in, § 19:18
- Setting aside, § 17:4
- Settlors
 - creditors' rights, § 42:35 to 42:37, 42:43
 - deceased, claims against, § 48:101
- Private Express Trusts** (this index)
- Short-Term "Clifford" Trusts** (this index)
- Single person wealth planning, revocable trusts, § 43:46
- Small Business Protection Act of 1996, § 19:18
- Small trusts, rule against, § 19:16
- Special trusts and trust provisions
 - Alaska and Delaware Trusts, § 19:2.1
 - corporate stock in "S" corporation, increase in maximum number of S shareholders, § 19:18
 - disabilities, special needs, § 23:31
- Special trusts and trust provisions, generally, § 19:1 to 19:65

INDEX

TRUSTS—Cont'd

Spendthrift Trusts (this index)

Spousal annuity, § 19:66

Spray or sprinkle trust, § 19:5

Sprinkle or spray trust, § 19:5

Statutes. Michigan Uniform Principal and Income Act, *supra*

Summary of trust administration, § 11:27

Support trust, § 19:4

Taxation. **Charitable Gifts** (this index)

Termination

generally, § 18:1 to 18:34

accomplishment of purpose, § 18:3

changed circumstances, § 18:12

death of beneficiary, impossibility caused by, § 18:7

destruction of trust property, impossibility caused by, § 18:9

expiration of designated time or occurrence of event, § 18:2

expiration of period prior to accomplishment of purpose, § 18:4

extension of trust beyond designated term, provisions granting beneficiaries power for, § 18:5

illegal purpose or purpose contrary to public policy, § 18:11

impossibility or illegality of accomplishment of purpose, § 18:6 to 18:11

Inter Vivos Trusts (this index)

reduction of corpus, impossibility caused by, § 18:10

revocable living trusts. **Inter Vivos Trusts** (this index)

Spendthrift Trusts (this index)

trustee's death not ground for termination, § 18:8

Testamentary Trusts (this index)

TRUSTS—Cont'd

Third person beneficiaries, creditors' rights, § 42:37

Throwback Rule for multiple, discretionary, and accumulation trusts, § 12:10

Timing problems, Michigan Uniform Principal and Income Act, § 15:14

Totten Trusts (this index)

Transfers

inter vivos transfers, § 11:13

will, transfer by, § 11:14

Trust beneficiary's remedies

jurisdiction, exclusive jurisdiction of probate court, § 19:18

jury trial, beneficiary's right to, § 19:18

Trustees (this index)

Valuation of property under chapter 14 of Internal Revenue Code

attempting estate freezes and value-shifting through entity freezes, trust transactions, shareholder agreements, gifts, and sales comparing and selecting appropriate alternatives, § 40D:7

grantor retained income trusts ("GRITs"), § 40D:4

Voting trusts coupled with an interest, close corporations, death of business owner, problems connected with, § 31A:22

TRUSTS FOR THE CARE OF ANIMALS

Generally, § 19:46A

TUBAL LIGATION

Plenary guardian's power to consent to tubal ligation, § 24:73

2017 TAX CUTS AND JOBS ACT

Income tax, § 40F:1.2

**UASFST (UNIFORM ACT FOR
SIMPLIFICATION OF
FIDUCIARY SECURITY
TRANSFERS)**

Generally, § **21:66**

**UNAUTHORIZED
EXPENDITURES**

Trustees, § **21:128**

**UNAUTHORIZED PRACTICE OF
LAW**

Attorneys (this index)

UNCLAIMED PROPERTY

Uniform Unclaimed Property Act,
§ **32:6**

UNDERTAKINGS

Bonds and Undertakings (this
index)

UNDUE INFLUENCE

Constructive trust as result of, § **11:9**
Wills (this index)

**UNIFORM ACT FOR
SIMPLIFICATION OF
FIDUCIARY SECURITY
TRANSFERS (UASFST)**

Generally, § **21:66**

UNIFORM ACTS

Acknowledgments, conveyances,
Uniform Recognition of
Acknowledgments Act,
§ **27A:31**

Apportionment Act, taxes, § **6:277**

Community Property Rights at Death
Act, Uniform Disposition of.
Community Property (this
index)

Conflict of laws, taxation, § **44:77**
Conservation Easement Act,
§ **27A:16A**

Disclaimer Act in Michigan.
Disclaimers (this index)

UNIFORM ACTS—Cont'd

Estates and Protected Individuals
Code. **Disclaimers** (this index)

Gifts to Minors Act. **Gifts to Minors**
(this index)

Institutional funds, management of.
Charitable Trusts (this index)

Michigan Disclaimer Act. **Disclaim-
ers** (this index)

Michigan Uniform Principal and
Income Act. **Trusts** (this index)

Principal and Income Act. **Trusts**
(this index)

Simultaneous Deaths (this index)

Trustees for charitable purposes,
supervision of. **Charitable
Trusts** (this index)

Uniform Act for Simplification of
Fiduciary Security Transfers
(UASFST), § **21:66**

**UNIFORM ANATOMICAL GIFT
LAW**

Anatomical Gifts (this index)

**UNIFORM CONSERVATION
EASEMENT ACT**

Generally, § **27A:16A**

**UNIFORM FRAUDULENT
TRANSFER ACT**

Generally, § **42:20 et seq.**

UNIFORM PARTNERSHIP ACT

Creditors' rights, charging orders
under Uniform Partnership Act,
Revised Uniform Limited
Partnership Act and Limited
Liability Company Act, § **42:84
to 42:91**

**UNIFORM RECOGNITION OF
ACKNOWLEDGMENTS ACT**

Who is entitled to take acknowledg-
ment, affidavit, or jurat,
§ **27A:31A**

INDEX

UNIFORM SECURITIES ACT

Statutes of limitation, § 48:74, 48:76

UNIFORM TRANSFERS TO MINORS ACT

Generally, § 22:99 to 22:108

Administrative matters, § 22:106

Control of custodial property, § 22:102

Creation and transfer of custodial property, § 22:101

Effect of transfer of custodial property, § 22:103

Interpretation of Act to be guided by decisions of other states, § 22:108

Payment to custodian of property of unliquidated obligations owing to minor by persons other than personal representatives, trustees or conservators, § 22:100

Potential liability of custodian and minor, § 22:105

Reliance of third persons, § 22:104

Tax effect, § 22:101

Third persons, reliance of, § 22:104

Transfer of custodial property to minor or his/her estate, § 22:107

Unliquidated obligations owing to minor by persons other than personal representatives, trustees or conservators, payment to custodian of property, § 22:100

UNIFORM UNCLAIMED PROPERTY ACT

Abandonment and escheat, § 32:6

Adoption of and provisions, § 32:6A

Constitutional constraints, § 41:5

UNITED STATES BONDS

Gift tax, savings bonds, joint ownership, § 22:19

Joint ownership, disadvantages of, savings bonds, § 22:58, 22:59

UNJUST ENRICHMENT

Restitution actions, statute of limitations, § 48:53AA

UNKNOWN IDENTITY

Statutes of limitation, § 48:62

UNLAWFUL TRADE PRACTICES

Statutes of limitation, § 48:100

UNLIQUIDATED CLAIMS

Alimony and child support, unliquidated claims for, § 42:9

UNMARRIED COHABITANTS

Beneficiary designations, § 43:46

Capacity and incapacity issues, § 43:47

Cohabitation agreement, § 43:48

Divorce and separation, § 46:10

Pensions, § 43:45

Revocable trusts, § 43:46

Social Security, § 43:45

Tax planning, § 43:44

Updating beneficiary designations, § 43:46

Wealth planning

generally, § 43:43 et seq.

beneficiary designations, § 43:46

capacity and incapacity, § 43:47

cohabitation agreement, § 43:48

incapacity issues, § 43:47

pensions, § 43:45

revocable trust, § 43:46

Social Security, § 43:45

tax planning, § 43:44

updating beneficiary designations, § 43:46

wills, § 43:46

Wills, § 43:46

UNREASONABLE ACCUMULATIONS

Charitable trusts, § 19:34

UNRELATED BUSINESS INCOME

Crowdfunding, § 27C:37

UNUSUAL ASSETS

- Generally, § 27C:1 to 27C:53
- Antiques, § 27C:5, 27C:10
- Artists and musicians, additional planning considerations, § 27C:18
- Artwork, § 27C:4, 27C:10, 27C:12
- Capital gains versus ordinary income taxes, § 27C:14
- Charitable giving issues, § 27C:15
- Collectibles, § 27C:5
- Copyrights, § 27C:6, 27C:7
- Crowdfunding** (this index)
- Digital assets, § 27C:19
- Digital Currencies** (this index)
- Estate and gift tax, § 27C:13
- Intangible property, § 27C:3
- Jewelry, § 27C:5, 27C:10
- Patents, § 27C:6, 27C:8
- Recordation, § 27C:17
- Trademarks, § 27C:9

VACATING AND SETTING ASIDE

- Trusts, § 17:4

VALUE AND VALUATION

- Assets of decedent, pecuniary formula clauses for valuation and sale, § 4:36
- Cash surrender value. **Life Insurance** (this index)
- Economic substance doctrine, § 40D:8
- Estate Tax** (this index)
- Gift Tax** (this index)
- Income tax, post-mortem planning, valuation of property, § 30:30
- Key employee, valuation discount for, § 40D:9
- Life insurance policies' cash surrender value. **Life Insurance** (this index)
- Securities transfers, regulation of, presence of a sale for value, § 27B:5

VALUE AND VALUATION—Cont'd

- Transfer tax, valuation of property under chapter 14 of Internal Revenue Code
 - generally, § 40D:1, 40D:2
 - attempting estate freezes and value-shifting through entity freezes, trust transactions, shareholder agreements, gifts, and sales comparing and selecting appropriate alternatives, § 40D:7
 - buy-sell agreements, § 40D:5
 - corporations, transactions involving, § 40D:3
 - debt, transactions involving, § 40D:3
 - family sales, § 40D:6
 - grantor retained income trusts ("GRITS"), § 40D:4
 - partnerships, transactions involving, § 40D:3
 - picking suitable value shifting methods, § 40D:1
 - trusts
 - attempting estate freezes and value-shifting through entity freezes, § 40D:7
 - grantor retained income trusts ("GRITS"), § 40D:4

VEHICLES

- Motor Vehicles** (this index)

VENUE

- Guardian or conservatorship, § 24:2
- Informal and formal administration of estates, § 8:1.1

VENUE, ALL TRUST ACTIONS

- Generally, § 21:1

VERDICTS

- Wills** (this index)

VESTED AND CONTINGENT INTEREST

- Wills, construction and interpretation of, § 6:221

INDEX

VESTING

Charitable trusts, vesting required
within rule against perpetuities,
§ 19:33

VETERANS

Funeral expenses, special privileges
to veterans, § 45:55

VIRTUAL REPRESENTATION RULE

Future Interests (this index)

VISITATION RIGHTS

Grandparent's right, § 1:39

VOID DEVICES

Wills, construction of, § 6:235

VOID MATTERS

Probate and administration of
decedent's estates, contingent
fees void without court order,
§ 8:103

VOLUNTEER GUARDIANSHIP

Recognition of, § 23:2

VOTING TRUSTS

Close corporations, voting trusts
coupled with an interest, death
of business owner, § 31A:22

WAGE EARNER RECEIVERSHIPS

Statute of limitations, tolling, § 48:94

WAGES

Compensation, Wages, and Salaries
(this index)

WAIVER AND ESTOPPEL

Affirmative defenses, waiver, § 48:48
Gift tax, waiver of fiduciary's fees,
§ 22:15
Homestead constitutional right to real
property, § 2:7
Husband and Wife (this index)
Intestate succession altered by waiver
of marital rights by contract,
§ 3:45

WAIVER AND ESTOPPEL—Cont'd

Marital rights. Husband and Wife
(this index)
Private express trusts, waiver or
modification of controls on
trustee's action by trust instru-
ment, § 20:20
Statutes of Limitation (this index)
Will's privileged information, waiver
of, § 6:162

WAR

Statute of limitations, tolling due to
war, § 48:95

WARD

Guardians and Conservators (this
index)

WARRANTIES, BREACH OF

Statutes of limitation, § 48:47

WARRANTY DEED

Statutory form, § 27A:4

WASTE

Probate and administration of
decedent's estates, liabilities of
personal representative, § 8:56
Trustees' liabilities, § 21:52

WEARING APPAREL

Exempt property allowance, § 2:6

WHIMSICAL OR IRRATIONAL TRUSTS

Charitable trusts, § 19:45

WHOLE LIFE INSURANCE POLICY

Generally, § 28:4

WIDOW

Surviving Spouse (this index)

WIFE

Husband and Wife (this index)

WILD'S CASE, RULES IN

Future interests, common law
doctrines, § **34:16**

WILL COMPANIES

Generally, § **43:2A**

**WILLFUL ABSENCE, DESERTION,
OR NEGLECT**

Loss of right of election, § **4:11A**

WILLS

Generally, § **6:1 to 6:344, 53:1**

Abatement of gifts, constructional
rules as to, § **6:248**

Ability as measure of testamentary
capacity, § **6:34, 6:35**

Accountant-client privilege, § **6:159
to 6:162**

Accounting by fiduciary, interpreta-
tion of, § **6:232**

Accretions on devises, constructional
rules as to distribution of estate,
§ **6:247**

Acknowledgments

conveyance of interest in land
outside testator's domicile,
§ **44:39**

witnesses' signatures, § **6:83, 6:84**

Actions

construction of will, § **6:237 to
6:241**

contest of will, *infra*

devisees, rights and liabilities of,
§ **6:327 to 6:329**

Ademption

constructional rules as to distribu-
tion of estate, § **6:246**

land contract, ademption by,
§ **6:211, 6:246**

revocation of will by, § **6:104**

Administration of decedent's estate.

**Probate and Administration of
Decedent's Estate** (this index)

Admissibility of evidence, generally,
§ **6:138**

WILLS—Cont'd

Admission of will to probate. Probate
of wills, *infra*

Admissions and declarations

generally, § **6:150 to 6:157**

beneficiaries' declarations, § **6:155**

extrinsic declarations of testator's
intent, § **6:143**

nature of, § **6:156**

others' declarations, § **6:157**

spontaneous declarations, § **6:151**

unavailability of declarant, § **6:154**

undue influence inquiry, beneficia-
ries' and testator's statements
in, § **6:58**

Adopted children

generally, § **1:20**

class gifts, inclusion within class
for, § **6:194**

conflict of laws, § **44:42, 44:51**

Advancements

constructional rules as to distribu-
tion of estate, § **6:242**

provisions for, § **6:300**

After-acquired property, § **6:210,
6:211**

After-born children

pretermisison, § **5:6**

will provision for, § **6:298**

Age of maturity, interpretation,
§ **6:198**

Agreements. Contracts and agree-
ments, *infra*

Alcoholism, effect on testamentary
capacity, § **6:40**

Alterations. Changing will, *infra*

Alternatives, § **6:3 to 6:5**

Anatomical gifts, § **45:25 to 45:28**

Ancestor's death as time beneficiaries
defined, § **6:192**

Annuities, provisions for, § **6:290**

Appeal

construction of wills, § **6:240**

contest of will, § **50:28**

INDEX

WILLS—Cont'd

- Appointive property taxes, clause as to, § **6:279**
- Arbitration, conflict of laws, § **44:80**
- Armed forces members, nuncupative wills of, § **6:89**
- Attestation and subscription
 - generally, § **6:84**
 - clause, § **6:256**
 - presumptions from clause, § **6:118**
- Attorneys
 - malpractice of attorney, § **43:21**
 - privilege of attorney-client, § **6:159 to 6:162**
 - safekeeping of will, § **6:337**
 - undue influence, presumption from confidential relationship, § **6:57**
 - witness, attorney-scrivener as, § **6:85, 6:146, 6:167**
- Authentication
 - generally, § **6:149**
 - signature, § **6:170**
- Banks and banking
 - deposit, gift of, § **6:299**
 - safe deposit box, safekeeping of will, § **6:336**
- Beneficiaries
 - declarations by, § **6:155**
 - devises and devisees, *infra*
 - interpretation of designation of beneficiaries and their shares, § **6:186 to 6:200**
 - life insurance policy beneficiary named by will, § **6:289**
 - permissible beneficiaries, § **6:15**
 - Probate Court, will on deposit but beneficiary of earlier or later will as petitioning for other will's probate, § **6:343**
 - witness, beneficiary as, § **6:85, 6:145**
- Bequests. Devises and devisees, *infra*
- Bias as to family members, § **6:43**
- Blank spaces, § **6:82**

WILLS—Cont'd

- Bonds, executors' appointments, § **6:264**
- Burden of proof. Presumptions and burden of proof, *infra*
- Burial
 - common law right to decent burial, § **45:18**
 - cremation, § **45:17**
 - expenses. **Funeral Expenses** (this index)
 - place or manner of burial, § **45:6 to 45:22**
 - real property, disposition of burial rights in, § **6:211**
 - religious services and funerals, § **45:19**
 - selection of burial location, § **45:10 to 45:15**
- Business interests, provisions as to, § **6:306, 6:307**
- Capacity. Testamentary capacity, *infra*
- Certificate of will, conflict of laws, § **44:19, 44:20**
- Change in circumstances, § **6:100A**
- Changing domicile does not change community property, § **44:58**
- Changing will
 - generally, § **6:92**
 - written alterations, § **6:82**
- Charitable gifts' interpretation. Construction and interpretation of wills, *infra*
- Charitable Trusts** (this index)
- Checklist on drafting of wills, generally, § **6:309 to 6:313**
- Children and minors
 - adopted children, *supra*
 - after-born children, *supra*
 - death of parent, child's rights as to, § **1:15**
 - designated beneficiary, interpretation of child as, § **6:187**

WILLS—Cont'd

Children and minors—Cont'd
 disinheritance of, § 1:15, 5:3 to 5:5
 illegitimate children, § 1:18, 6:194
 minor executor of will, § 6:261
 property devised by will, § 1:4
 Choice of law. Conflict of laws, *infra*
 Claims against probate estate, generally, § 2:2
 Classes of devisees, construction of, § 6:244
 Class gifts, construction and interpretation of, § 6:194
 Codicils
 generally, § 6:93 to 6:98
 construction and interpretation of, § 6:94, 6:182
 definition, § 6:93
 formal requisites, § 6:96
 functions, § 6:95
 inherent dangers, § 6:97
 limited revival doctrine where codicil revoked, § 6:106, 6:107
 numbering, § 6:98
 privileged communications, § 6:182
 revocation by physical act as affecting, § 6:102
 Cohabiting couples wealth planning, § 43:46
 Collections of death taxes, provisions as to, § 6:280
 Combined will form, § 6:308A
 Common disaster provisions
 generally, § 6:282 to 6:286
 drafting, § 6:285
 gifts conditioned on survival, § 6:284
 marital deduction, § 40C:6
 presumption of survival, § 6:283
 simultaneous deaths, § 4:32, 6:253, 6:286, 40C:6

WILLS—Cont'd

Common law right to decent burial, § 45:18
 Common misconceptions, § 6:2
 Common will provisions, generally, § 6:255 to 6:308
 Community property
 conflict of laws, § 44:53 to 44:59
 Uniform Disposition of Community Property Rights at Death Act, limitations upon disposition of property by will, § 36:18
 Comparisons to other transactions, § 6:7 to 6:12
 Compensation for past services, contest of will, § 50:37
 Competency of witnesses, § 6:85, 6:144 to 6:147
 Compromise and settlement. Settlement agreements, *infra*
 Conditional wills, § 6:29
 Conditions. Construction and interpretation of wills, *infra*
 Confidential relationships, presumption of undue influence from, § 6:57
 Conflict of laws
 generally, § 44:15 *et seq.*
 adopted children, § 44:42, 44:51
 characterization of property, § 44:28
 community property, § 44:53 to 44:59
 construction and interpretation of wills
 conveyance of land, words used in, § 44:31 to 44:35
 international wills, § 44:22
 conveyance of interest in land outside testator's domicile, *infra*
 devolution of title of personalty on death of owner, § 44:49 to 44:52

INDEX

WILLS—Cont'd

- Conflict of laws—Cont'd
 - distribution of estate property
 - generally, § 44:75
 - devolution of title of personalty on death of owner, § 44:50, 44:51
 - fixtures and immovables, § 44:30
 - foreign wills, § 44:25, 44:26
 - international wills, § 44:15 to 44:24
 - payment of claims, proof of, § 44:71 to 44:73
- Probate and Administration of Decedent's Estate** (this index)
- property located outside testator's domicile, generally, § 44:27 **et seq.**
- succession to interest in land on death, § 44:42 to 44:45
- taxation, § 44:76 to 44:82
- termination of marriage, spouse's share in land upon, § 44:44
- Trusts** (this index)
- Conflicts of interest of witnesses, § 6:85, 6:144 to 6:147
- Construction and interpretation of wills
 - generally, § 6:172 to 6:254
 - abatement, § 6:248
 - accounting by fiduciary, § 6:232
 - accretions on devises, § 6:247
 - actions to construe wills, § 6:237 to 6:241
 - ademption, § 6:246
 - advancements, § 6:242
 - age of majority, § 6:198
 - ancestor's death as time beneficiaries defined, § 6:192
 - beneficiaries and their shares, designation of, generally, § 6:186 to 6:200
 - charges, § 6:248

WILLS—Cont'd

- Construction and interpretation of wills—Cont'd
 - charitable gifts
 - generally, § 6:203 to 6:209
 - administration, § 6:209
 - capacity of trustees, § 6:207
 - characteristics of charitable trusts, § 6:206
 - cy pres doctrine, § 6:208
 - definition, § 6:203
 - enforcement, § 6:205
 - legislative source, § 6:204
 - charitable trusts, characteristics of, § 6:206
 - child as designated beneficiary, § 6:187
 - class gifts, § 6:194
 - codicils, § 6:94, 6:182
 - conditions and restrictions
 - generally, § 6:223 to 6:230
 - fee simple, restrictions inconsistent with, § 6:219
 - forfeiture condition upon will contest, § 6:229
 - invalid conditions or restrictions, § 6:230
 - marriage, restraints on, § 6:228
 - nominal conditions in deeds and conveyances, § 6:227
 - restraints on alienation, § 6:226
 - types of, § 6:224
 - valid conditions and restrictions, § 6:225
 - conflict of laws, *supra*
 - costs of action, § 6:241
 - debts provided for by will, § 6:233, 6:234
 - declination of devise, devise to one who makes, § 6:254
 - deeds, nominal conditions in, § 6:227
 - description of property, § 6:210 to 6:213

WILLS—Cont'd

Construction and interpretation of wills—Cont'd
 devisee as surviving testator by 120 hours, § 6:193
 devises, classes of, § 6:244
 disappeared person, § 6:254
 distribution of testate estates generally, § 6:242 to 6:254
 abatement, § 6:248
 accretions on devises, § 6:247
 ademption, § 6:246
 advancements, § 6:242
 classes of devises, § 6:244
 devises to disappeared person or one who declines, § 6:254
 election, § 6:250
 exoneration, § 6:249
 expectancies, § 6:243
 lapse, § 6:252
 renunciation, § 6:251
 satisfaction, § 6:245
 Simultaneous Death Act, § 6:253
 donees of special character, § 6:201, 6:202
 draftsman, significance of rules of construction to, § 6:173
 election, § 6:250
 estates and interests, generally, § 6:214 to 6:222
 estate tail, § 6:217
 executor designated beneficiary, § 6:189
 exoneration, § 6:249
 expectancies, § 6:243
 family development assistance, § 6:202
 fee simple, § 6:218, 6:219
 gifts
 charitable gifts, supra this group death, gifts over on, § 6:197
 heirs and next of kin designated beneficiaries, § 6:191

WILLS—Cont'd

Construction and interpretation of wills—Cont'd
 interests and estates, generally, § 6:214 to 6:222
 interpretation distinguished, § 6:175, 6:176
 intestacy avoided by construction favoring will, § 6:180
 issue designated beneficiary, § 6:188
 joint tenancies and estates in common, § 6:215
 jurisdiction in actions for, § 6:239
 language
 mandatory and precatory language, § 6:183
 superfluous and inconsistent language, § 6:184
 lapse, § 6:252
 liens, devises and bequests subject to, § 6:236
 life estates and remainders, § 6:220
 mandatory and precatory language, § 6:183
 marriage restraints, § 6:228
 mortgages, devises and bequests subject to, § 6:236, 44:35
 parol evidence rule, § 6:181
 personal property, description in connection with disposition of, § 6:212
 per stirpes or per capita division, § 6:196
 postponement of time of enjoyment, § 6:222
 real property, description in connection with disposition of, § 6:211
 religious organizations designated beneficiaries, § 6:190
 renunciations, § 4:13, 6:251
 residuary clause, description of property, § 6:213

INDEX

WILLS—Cont'd

- Construction and interpretation of wills—Cont'd
 - res judicata effect of construction, § 6:232
 - restraints on alienation, § 6:226, 6:231
 - restrictions. Conditions and restrictions, supra this group
 - retroactive designation of beneficiaries, § 6:200
 - rule against perpetuities, § 6:231
 - rules, generally, § 6:172 to 6:185
 - satisfaction, § 6:245
 - shares in estate, § 6:195, 6:216
 - simultaneous deaths, § 6:253
 - strict and liberal construction distinguished, § 6:174
 - superfluous and inconsistent language, § 6:184
 - survivorship, determination, § 6:199
 - time as of which will speaks, § 6:185
 - vested and contingent interests, § 6:221
 - void devises, § 6:235
 - whole will, construction as, § 6:179
- Contest of will
 - generally, § 6:109, 6:125 to 6:130, 50:4 to 50:7
 - appeal, § 50:28
 - assets of decedent, recovery of, § 50:41
 - charitable trusts, settlement of contest of wills, § 19:51
 - compensation for past services, § 50:37
 - conference, pretrial, § 50:19
 - contracts and agreements
 - breach of contract to make will, § 50:36
 - settlement agreements, § 50:24
 - costs of, § 38:11

WILLS—Cont'd

- Contest of will—Cont'd
 - discovery, § 50:20
 - evidence
 - generally, § 6:129, 50:29 to 50:34
 - discovery, § 50:20
 - presumptions and burden of proof, § 50:29 to 50:34
 - execution of wills, § 50:31
 - fiduciaries, § 50:33
 - forfeiture condition, interpretation of, § 6:229
 - fraud, § 50:40
 - general nature of contests, § 6:125
 - grounds, § 6:127, 50:6
 - jurisdiction, § 6:130
 - jury and jury trial, § 6:129, 50:25
 - libel in will, § 50:38
 - mediation, § 50:23
 - mistake, § 50:39
 - motions, § 50:21
 - parties, § 6:126, 50:5
 - petition, § 50:12
 - presumptions and burden of proof, § 50:29 to 50:34
 - pretrial procedure, § 50:19
 - procedural aspects, § 6:128, 50:18 to 50:28
 - restraints on testation as creating potential for, § 6:18
 - settlement agreements, § 50:24
 - statutes of limitation, § 48:28
 - testamentary capacity, § 50:34
 - undue influence, § 50:6, 50:32
 - verdict, § 6:129
- Contracts and agreements
 - ability to contract compared with testamentary capacity, § 6:35
 - ademption, contract for sale of property as, § 6:211, 6:246
 - conflict of laws, taxation, § 44:79
 - contest of will, supra

WILLS—Cont'd

Contracts and agreements—Cont'd
 irrevocability of will by agreement, § 6:103
 settlement agreements, *infra*
 testamentary contracts, *infra*
 testation right as affected by agreements, § 6:20
 will compared to contract, § 6:10
 Conveyance of interest in land
 outside testator's domicil
 acknowledgment requirements, § 44:39
 construction and interpretation of words used in conveyance of land, § 44:31 to 44:35
 equitable conversion of real property by testamentary direction to sell land, § 44:29
 recording requirements of foreign jurisdictions, § 44:37
 substantive validity of conveyance of interest in land, § 44:36 to 44:41
 witnessing of foreign conveyances, § 44:38
 Copies, § 6:339
 Correspondence as will, § 6:28
 Costs. Expenses and expenditures, *infra*
 Costs of actions
 construction of will, § 6:241
 contests of wills, § 38:11
 Cremation, § 45:17
 Crops on land of decedent, disposition by will, § 6:211
 Cy pres doctrine in charitable gifts' construction, § 6:208
 Date. Time and date, *infra*
 Dead Man's Act, abolition of, § 6:147
 Death
 beneficiaries defined at time of ancestor's death, § 6:192

WILLS—Cont'd

Death—Cont'd
 child's rights upon death of parent, § 1:15
 devolution of title of personalty on death of owner, § 44:49 to 44:52
 dying declarations, § 6:154
 gifts over on, interpretation of, § 6:197
 Simultaneous Death Act,
 constructional rules as to distribution of estate, § 6:253
 succession to interest in land on death, § 44:42 to 44:45
 Death taxes
 assessment, § 6:276
 collection, clause as to, § 6:280
 inheritance tax, *infra*
 payment, clause as to, § 6:275
 Debts provided for by will, interpretation of, § 6:233, 6:234
 Declarations. Admissions and declarations, *supra*
 Declination of devise, constructional rules as to distribution of estate, § 6:254
 Deeds
 conveyance of interest in land outside testator's domicil, *supra*
 distinction between will and deed, § 6:8, 27A:17
 nominal conditions in deeds, interpretation of, § 6:227
 substitute for will, deed as, § 27A:19
 when is deed testamentary, § 27A:18
 Defamation, contest of wills, § 50:38
 Definition, § 6:6
 Delegation of power to name executor, § 6:265
 Delusions, insane, § 6:43, 6:79
 Demonstrative devise, § 6:244, 6:322

INDEX

WILLS—Cont'd

- Dependent relative revocation,
§ 6:108
- Deposit of will
 - Probate Court, § 6:343
 - safekeeping, *infra*
- Description
 - identification, *infra*
 - property's description, interpretation of, § 6:210 to 6:213
- Destruction of will. Loss or destruction of will, *infra*
- Devises and devisees
 - generally, § 6:319 to 6:333
 - accretions on devises, § 6:247
 - actions by or against devisees,
§ 6:327 to 6:329
 - claims against devisees, § 42:18,
42:19
 - classes of devises, § 6:244
 - common disaster provisions, *supra*
 - contract to make devise, § 6:316
 - conveyances and transfers, § 6:326
 - designation of beneficiaries and
their shares, generally,
§ 6:186 to 6:200
 - devolution of property on failure of
testamentary disposition,
§ 6:321
 - disappeared person or one declining
devise, devises to, § 6:254
 - executors, devises to, § 6:202
 - family development assistance,
§ 6:202
 - hearsay declarations by beneficiaries,
§ 6:155
 - liens, devises and bequests subject
to, § 6:236
 - nature of devises, § 6:320 to 6:323
 - power of sale, § 6:295
 - property subject to payment of
devises, § 6:330
 - residuary estate, *infra*
 - rights and liabilities, generally,
§ 6:319 to 6:333

WILLS—Cont'd

- Devises and devisees—Cont'd
 - settlement agreements, § 6:333
 - subscribing witness, devises to,
§ 6:117, 6:201
 - title and possession, § 6:324
 - vesting or payment, time of,
§ 6:325
 - witness, beneficiary as, § 6:85,
6:145
- Devolution of property under failure
of testamentary disposition,
§ 6:331
- Digital administrator
 - appointment within will,
§ Appendix 105
 - instructions for appointment in
separate document,
§ Appendix 106
- Digital assets, sample list,
§ Appendix 107
- Directed verdicts
 - contest of will, § 6:129
 - undue influence in execution of
will, § 6:59
- Disappeared person, § 6:254
- Disclaimers, restraint on testation,
§ 6:22
- Discovery of will after intestate
administration commenced or
after probate petition of prior
will, generally, § 6:131 to 6:135
- Discovery rules, contest of will,
§ 50:20
- Discretion
 - administration expenses, discretion
to claim as estate or income
tax deduction, § 6:273
 - gift by executor, provision for,
§ 6:302
- Disinheritance
 - generally, § 6:271
 - children, § 1:15, 5:3 to 5:5
- Disposition of property
 - personal effects disposed of by
acts or events, § 6:90A

WILLS—Cont'd

Disposition of property—Cont'd
 personal effects disposed of by
 —Cont'd
 reference to memorandum,
 § **6:270**
 property insurance, provision for
 disposition of, § **6:297**
 Distribution of estate property
 conflict of laws, *supra*
 construction and interpretation of
 wills, *supra*
 Dividends, disposition of, § **6:212**
 Divorce and separation, § **46:3**
 Domicil and residence
 admission of will to probate,
 § **6:90, 6:121**
 conflict of laws, *supra*
 conveyance of interest in land
 outside testator's domicil,
 supra
 Domicile of testator, property located
 outside, § **6:16A**
 Donations. Gifts, *infra*
 Drafting
 administration expenses' deduc-
 tion, § **6:273**
 checklist, generally, § **6:309 to**
 6:313
 common disaster provisions,
 § **6:285**
 execution of will, recommenda-
 tions as to drafting, § **6:88**
 insane delusions, effect of, § **6:43**
 presumption from confidential
 relationship of undue influ-
 ence by attorney-beneficiary,
 § **6:57**
 recommendations, generally,
 § **6:88**
 renunciation's alternatives, plans
 for, § **4:14, 4:15**
 rules of construction, § **6:173**
 tax returns, § **6:274**

WILLS—Cont'd

Drugs and narcotics. Testamentary
 capacity, *infra*
 Duplicates, § **6:339**
 Dying declarations, § **6:154**
 Educational factor in testamentary
 capacity, § **6:39**
 Elections
 constructional rules as to distribu-
 tion of estate, § **6:250**
 disclaimers, *supra*
 Protection of Inheritance (this
 index)
 surviving spouse's election against
 will. **Protection of Inheri-**
 tance (this index)
 Equitable conversion of real property
 by testamentary direction to sell
 land, § **44:29**
 Equitable interests. **Trusts** (this
 index)
 Estates and interests, construction
 and interpretation of, generally,
 § **6:214 to 6:222**
 Estate tail, construction and interpre-
 tation of, § **6:217**
 Estate tax
 administration expenses, discretion
 to claim as deduction, § **6:273**
 conflict of laws, § **44:82**
 marital deduction, § **6:278**
 Evidence
 generally, § **6:136 to 6:171**
 accountant-client privilege,
 § **6:159 to 6:162**
 admissibility of evidence, general
 rules, § **6:138**
 admissions and declarations, *supra*
 attorneys, *supra*
 authentication and identification,
 § **6:149**
 competency and interest of wit-
 nesses, § **6:85, 6:144 to 6:147**
 conditional will, proving of, § **6:29**

INDEX

WILLS—Cont'd

Evidence—Cont'd

- conflict of laws, proof of payment of claims, § **44:71 to 44:73**
 - contest of will, *supra*
 - declarations. Admissions and declarations, *supra*
 - execution of will, proof of, § **6:87, 6:116**
 - expert and opinion testimony, *infra*
 - extrinsic evidence. Parol evidence, *infra*
 - hearsay, *infra*
 - mistake in execution of will, § **6:76**
 - opinion evidence. Expert and opinion testimony, *infra*
 - parol evidence, *infra*
 - personal knowledge requirement, § **6:148**
 - presumptions and burden of proof, *infra*
 - probate of wills, generally, § **6:116**
 - relevancy, § **6:140 to 6:143**
 - res gestae, *infra*
 - sources of rules, § **6:137**
 - testamentary intent, proof of, § **6:25**
 - undue influence, § **6:58**
 - weight and sufficiency, § **6:169 to 6:171**
- Exceptional wills, execution of, § **6:89**
- Execution of wills
- generally, § **6:23 to 6:90**
 - attestation and subscription, § **6:83, 6:84**
 - capacity of testator. Testamentary capacity, *infra*
 - drafting recommendations, § **6:88**
 - exceptional wills, § **6:89**
 - foreign wills, admission to probate in Michigan, § **6:90, 6:120**
 - formal requirements, generally, § **6:80**

WILLS—Cont'd

Execution of wills—Cont'd

- fraud, § **6:69**
 - impact of invalidity caused by undue influence, fraud, mistake, and insane delusions, § **6:79**
 - intent of testator, *infra*
 - lists of personal property bequeathed other than money, § **6:80**
 - mistake, § **6:76**
 - personal property lists, § **6:80**
 - proof of, § **6:87, 6:116**
 - Revised Probate Code, impact of, § **6:80**
 - signature, § **6:83**
 - statutory requirements, § **6:81**
 - testamentary intent. Intent of testator, *infra*
 - undue influence, *infra*
 - witnesses
 - attestation and subscription, § **6:84**
 - attorney-scrivener, § **6:85, 6:146, 6:167**
 - competency and interest of, § **6:85**
 - knowledge of document and publication of will, § **6:86**
 - signature of testator affixed before, § **6:83**
 - writing, § **6:82**
- Executors
- generally. **Probate and Administration of Decedent's Estate** (this index)
 - attorney for probate, provisions directing employment of, § **6:266 to 6:269**
 - bonds, § **6:264**
 - burial, actions maintainable to effectuate decedent's wishes, § **45:22**

WILLS—Cont'd

Executors—Cont'd
 definition, § 6:257
 delegation of power to name executor, § 6:265
 designated beneficiary, § 6:189
 devises to executors, interpretation of, § 6:202
 discovery of will after intestacy proceeding begun, rights of successor personal representative, § 6:133
 discretion, supra
 functions, § 6:258
 gifts to personal representatives, § 6:262
 grave of decedent, care and maintenance of, § 45:43
 minor executor, § 6:261
 naming personal representative, failure of, § 6:259
 powers, § 6:263
 qualification, failure in, § 6:260
 tax returns, filing of, § 6:274
 Exoneration, constructional rules as to distribution of estate, § 6:249
 Exordium clause, § 6:255
 Expectancies, constructional rules as to distribution of estate, § 6:243
 Expenses and expenditures
 administration expenses. **Probate and Administration of Decedent's Estate** (this index)
 costs of actions, supra
 fees, infra
 funeral expenses, infra
Funeral Expenses (this index)
 personal property, expense of delivery of, § 6:212
 Expert and opinion testimony
 testamentary capacity, § 6:42, 6:163 to 6:166
 undue influence, § 6:58

WILLS—Cont'd

Extrinsic evidence. Parol evidence, infra
 Family and relatives
 burial, place of, § 45:9, 45:11
 estate plan, periodic review of, § 6:344
 false beliefs and prejudices as to family members, § 6:43
 Fees, actions for construction of wills, § 6:241
 Fee simple, construction and interpretation of, § 6:218, 6:219
 Fiduciaries
 accounting, interpretation of, § 6:232
 contest of wills, § 50:35
 Fixtures and immovables, conflict of laws, § 44:30
 Foreign law. Conflict of laws, supra
 Foreign wills
 admission to probate, § 6:90, 6:120
 advanced planning with non-resident aliens, § 51:11
 conflict of laws, § 44:25, 44:26
 enforcement of, § 51:10
 Forfeitures
 condition upon contest of wills, interpretation of, § 6:229
 spousal succession rights, generally, § 1:74 to 1:80
 Form, statutory, § Appendix 42
 Former will as evidence of undue influence, § 6:58
 Fraud
 generally, § 6:67 to 6:72
 comparison with undue influence and mistake, § 6:68
 contest of will, § 50:40
 execution, fraud in, § 6:69
 impact of invalidity caused by, § 6:79
 inducement, fraud in, § 6:70
 marital rights, fraud on, § 6:19

INDEX

WILLS—Cont'd

Fraud—Cont'd

- ratification as impossible, § 6:72
- remedies, § 6:71
- undue influence compared, § 6:53, 6:68

Funerals. Burial, *supra*

Future intent insufficient as testamentary intent, § 6:27

Future interests

- conditional wills, § 6:29
- property subject to testamentary disposition, § 6:16

General devise, § 6:244, 6:321

Gifts

- anatomical gifts, § 45:25 to 45:28
- bank deposit as gift, § 6:299
- charitable gifts' construction.
 - Construction and interpretation of wills, *supra*
- class gifts, § 6:194
- common disaster provisions
 - conditioning gifts on survival, § 6:284
- construction and interpretation of wills, *supra*
- death, interpretation of gifts over on, § 6:197
- discretionary gift by executor, provision for, § 6:302
- inter vivos gifts compared, § 6:12
- malpractice of attorney, § 43:21
- personal representatives as donees, § 6:262
- testamentary intent, gift at present time insufficient as to, § 6:26

Gift tax return, § 6:274

Grave of decedent, care and maintenance of, § 45:43, 45:44

Guardians and guardianship

- generally, § 6:301
- capacity of testator as affected by placement under, § 6:37

WILLS—Cont'd

Guardians and guardianship—Cont'd

- incapacitated persons other than minors, testamentary appointment, § 23:11

Half-blood relationships as includable in class gifts, § 6:194

Hearing, admission of will to probate, § 6:122

Hearsay evidence

- generally, § 6:150 to 6:158
- admissions, § 6:150, 6:156
- declarations
 - beneficiaries, § 6:155
 - dying declarations, § 6:154
 - nature of, § 6:156
 - others' declarations, § 6:157
 - self-serving statements, § 6:152
 - spontaneous declarations,
 - § 6:151
 - exceptions to hearsay rule, § 6:153
- impeaching witness, § 6:158
- res gestae and spontaneous declarations, § 6:151
- self-serving statements, § 6:152
- unavailability of declarant, § 6:154

Heirs as designated beneficiaries, interpretation of, § 6:191

Holographic wills, § 6:89

Identification

- generally, § 6:149
- authentication, *supra*

Illegitimate children, § 1:18, 6:194

Immovables, conflict of laws, § 44:30

Impeachment of witness, § 6:158

Importance, § 6:1 to 6:5

Income tax

- administration expenses, discretion to claim as deduction, § 6:273
- return, § 6:274

Individual Retirement Account

- Children as beneficiaries,
 - § Appendix 112

WILLS—Cont'd

- Individual Retirement Account
 - Cont'd
 - Children's trust as beneficiary, § **Appendix 113**
 - Grandchildren's trust as beneficiary, § **Appendix 112**
- Inducement to make will
 - fraud, § **6:70**
 - mistake, § **6:77**
- Inheritance. Disinheritance, *supra*
- Inheritance tax
 - apportionment and payment, § **6:275 to 6:277**
 - clause as to, § **6:276**
 - collection options, § **6:280**
- Insanity
 - delusions, § **6:43, 6:79**
 - testamentary capacity affected by adjudication of, § **6:37**
- Insurance
 - life insurance, will as naming beneficiaries, § **6:289**
 - property insurance, provision for disposition of, § **6:297**
- Intelligence, minimum required as to testamentary capacity, § **6:33**
- Intent of testator
 - generally, § **6:24 to 6:29**
 - conditional wills, § **6:29**
 - construction and interpretation of words used in conveyance of land, § **44:32**
 - future or precatory intent as insufficient, § **6:27**
 - letters as wills, § **6:28**
 - present donations as insufficient, § **6:26**
 - proving testamentary intent, § **6:25**
- Interests and estates, interpretation and construction of, generally, § **6:214 to 6:222**
- International Will** (this index)
- International wills, conflict of laws, § **44:15 to 44:24**

WILLS—Cont'd

- Interpretation of will. Construction and interpretation of wills, *supra*
- In terrorem clauses, § **6:288**
- Inter vivos gifts compared, § **6:12**
- Inter vivos transactions subject to avoidance by undue influence, § **6:65**
- Intestate succession
 - alteration by testamentary disposition, § **3:43**
 - comparison to wills, § **6:5**
 - construction favoring will and avoiding intestacy, § **6:180**
 - presumption of intestacy absent upon will's admission to probate, § **6:118**
 - prior intestacy proceeding, effect of probate on, § **6:123**
 - Probate Court, will on deposit but estate seeking probate as intestate estate, § **6:342**
 - will discovered after commencement of administration, § **3:3, 6:131 to 6:133**
- Intoxication as affecting testamentary capacity, § **6:40**
- Issue as designated beneficiary, interpretation of, § **6:188**
- Joint tax returns, clause as to power to execute, § **6:274**
- Joint tenancies
 - construction and interpretation of words used in conveyance of land, § **44:34**
 - interpretation and construction, § **6:215**
- Joint Wills** (this index)
- Judicial system's role
 - probate of wills, *infra*
 - will deposited with court, § **38:15**
- Jurisdiction
 - conflict of laws, § **44:48.1**
 - construction of wills, actions for, § **6:239**

INDEX

WILLS—Cont'd

- Jurisdiction—Cont'd
 - contest of will, § 6:130
 - probate of will, jurisdiction over persons and property, § 6:113
- Jury
 - contest of will, § 6:129, 50:25
 - undue influence in execution of will, § 6:59
- Knowledge. Notice and knowledge, *infra*
- Language. Construction and interpretation of wills, *supra*
- Lapse, constructional rules as to distribution of estate, § 6:252
- Last wishes respecting burial, § 45:10, 45:12, 45:15
- Legacies. Devises and devisees, *supra*
- Legislative source of charitable gifts, interpretation of, § 6:204
- Letters as wills, § 6:28
- Libel and slander, contest of wills, § 50:38
- Liens, construction of devises and bequests subject to, § 6:236
- Life estates
 - construction and interpretation of, § 6:220
 - provision for, generally, § 6:303
 - renunciation of will as accelerating remainder, § 4:14
- Life income interests, clause as to tax considerations, § 6:281
- Life insurance policy beneficiaries named by will, § 6:289
- Limitations. Restrictions and limitations, *infra*
- List of tangible personal property, other than money in lieu of will, § 6:82
- Loss or destruction of will
 - devisee's action for malicious destruction, § 6:328

WILLS—Cont'd

- Loss or destruction of will—Cont'd
 - establishing lost will for probate, § 6:124
- Maintenance provisions, § 6:290
- Malicious destruction of will, devisee's action for, § 6:328
- Malpractice of attorney, § 43:21
- Mandatory language, construction of, § 6:183
- Marital Deduction** (this index)
- Marital rights, fraud on, § 6:19
- Marriage restraints, interpretation of, § 6:228
- Maturity, interpretation of age of, § 6:198
- Mediation, contest of will, § 50:23
- Medications as affecting testamentary capacity, generally, § 6:44 to 6:51
- Memorandum
 - comparison of will to, § 6:11
 - disposition of personal effects by reference to, § 6:270
- Mentally incapacitated persons' testamentary capacity, § 6:37, 6:38, 6:43, 6:79
- Minors. Children and minors, *supra*
- Missing person, § 6:254
- Mistake
 - generally, § 6:73 to 6:78
 - admissibility of evidence, § 6:78
 - contest of will, § 50:39
 - execution, mistake in, § 6:76
 - existing Michigan law, § 6:74
 - fraud compared, § 6:68
 - impact of invalidity caused by, § 6:79
 - inducement, mistake in, § 6:77
- Modifications. Changing will, *supra*
- Moral factors in testamentary capacity, § 6:39
- Mortgages
 - construction of devises and bequests subject to, § 6:236, 44:35

WILLS—Cont'd

- Mortgages—Cont'd
 - Probate and Administration of Decedent's Estates** (this index)
- Motor Vehicles** (this index)
- Mutual Wills** (this index)
- Name, signature by, § 6:83
- Natural child's right to devise property by will, § 1:4
- Next of kin as designated beneficiaries, interpretation of, § 6:191
- Note. Memorandum, supra
- Notes compared, § 6:11
- Notice and knowledge
 - election against will, § 4:15
 - personal knowledge required, § 6:148
- Probate Court, notice where will on deposit but not being petitioned for probate, § 6:340 to 6:343
- witnesses' knowledge of document and publication of will, § 6:86
- Numbering of codicils, § 6:98
- Nuncupative wills, § 6:89
- Operation of law, revocation of will by, § 6:101
- Opinion evidence. Expert and opinion testimony, supra
- Options. Elections, supra
- Oral contract to make will, § 6:316
- Oral mutual or joint wills, § 6:317
- Out-of-state wills. **Foreign Wills** (this index)
- Parent's death, child's rights, § 1:15
- Parol evidence
 - generally, § 6:139
 - declarations of testator's intent, § 6:143
 - rule in construction and interpretation, § 6:181
- Parties
 - construction of will, § 6:238
 - contest of will, § 6:126, 50:5

WILLS—Cont'd

- Partnerships
 - provision for, § 6:307
 - succession to a partnership interest by will, § 31A:13
- Payments
 - conflict of laws, proof of payment of claims, § 44:71 to 44:73
 - death taxes, provisions as to payment of, § 6:275
 - devises, property subject to payment of, § 6:330
 - devise's payment, time of, § 6:325
- Per capita, interpretation of, § 6:196
- Permissible beneficiaries, § 6:15
- Personal property
 - conflict of laws, supra
 - interpretation of description upon disposition, § 6:212
 - memorandum, disposition of personal effects by reference to, § 6:270
- Personal representatives. Executors, supra
- Per stirpes, interpretation of, § 6:196
- Petitions
 - contest of will, § 50:7
 - Probate Court, notices and procedures where will on deposit but not being petitioned for probate, § 6:340 to 6:343
 - probate of will, who may petition for, § 6:115
 - undue influence, pleadings as to, § 6:59
- Physical act
 - limited revival doctrine following revocation by, § 6:106
 - revocation of will, § 6:102
- Physical factor in testamentary capacity, § 6:39
- Place or manner of burial, § 45:6 to 45:22
- Pleadings. Petitions, supra

INDEX

WILLS—Cont'd

Pour-Over Wills (this index)

Power of sale in will

generally, § 6:291 to 6:295

beneficiaries and buyers, rights of,
§ 6:295

creation, § 6:292

exercise, § 6:293

limitations, § 6:294

Power to make will, § 6:14 to 6:16A

Precatory intent as insufficient

testamentary intent, § 6:27

Precatory language, construction of,
§ 6:183

Preference of devises, provisions as
to, § 6:272

Prejudice as to family member as
false, § 6:43

Presumptions and burden of proof

generally, § 6:168

attestation clause, § 6:118

common disaster provisions,
presumption of survival,
§ 6:283

construction and interpretation of
words used in conveyance of
land, § 44:33

contest of will, § 50:29 to 50:34

lost, destroyed, or suppressed will,
burden of proof of establish-
ing, § 6:124

probate of will, generally, § 6:118

testamentary capacity, presumption
when medication involved in
favor of, § 6:49

undue influence, § 6:55, 6:57, 6:59

Pretermitted heir statutes, § 5:6 to
5:9

Pretrial procedure, contest of will,
§ 50:19

Prior wills

probate as affected by discovery of
later will, § 6:134, 6:135

relevancy of, § 6:141

Private v. public documents, § 6:1A

WILLS—Cont'd

Privileged communications, gener-
ally, § 6:159 to 6:162, 6:182

Probate and Administration of Decedent's Estate (this index)

Probate Court

generally, § 6:112

construction of wills, jurisdiction
over actions for, § 6:239

deposit of will with, § 6:343

notices and procedures where will
on deposit but not being
petitioned for probate,
§ 6:340 to 6:343

safekeeping of will by, § 6:338

Probate litigation. **Probate litigation**
(this index)

Probate of wills

generally. **Probate and
Administration of
Decedent's Estate** (this
index)

admission of will to probate

generally, § 6:110 to 6:124

definition, § 6:110

devise to subscribing witness,
§ 6:117

domicil, § 6:121

evidence, *supra*

execution, proof of, § 6:116

foreign wills, admission of,
§ 6:90, 6:120

hearing requirement, § 6:122

jurisdiction over persons and
property, § 6:113

lost, destroyed, or suppressed
will, establishment of,
§ 6:124

necessity, § 6:111

petition, who may file, § 6:115

presumptions, § 6:118

prior intestacy proceeding, effect
of probate on, § 6:123

prior will's probate as affected
by discovery of later will,

WILLS—Cont'd

- Probate of wills—Cont'd
 - admission of will to probate
 - Cont'd
 - § 6:134, 6:135
 - Probate Court, § 6:112
 - production and offer of will to probate, duty as to, § 6:114
 - revocation, § 6:119
 - judicial system's role
 - costs in will contests, § 38:11
 - production of the will to probate, § 38:16
- Procedures
 - contest of will, § 6:128, 50:18 to 50:28
 - Probate Court, procedures where will on deposit but not being petitioned for probate, § 6:340 to 6:343
- Property
 - after-acquired property, § 6:210, 6:211
 - conflict of laws, supra
 - devolution on failure of testamentary disposition, § 6:331
 - disposition of property insurance, provision for, § 6:297
 - domicile of testator, property located outside, § 6:16A
 - payment of devises, property subject to, § 6:330
 - personal property, supra
 - probate of will, jurisdiction over property, § 6:113
 - real estate, infra
 - testamentary disposition, property subject to, § 6:16
- Provisions common to wills, generally, § 6:255 to 6:308
- Prudent investor rule, § 21:49, 21:61
- Prudent man rule applicable to estates, § 21:49, 21:61

WILLS—Cont'd

- Public policy regarding testamentary capacity, § 6:32
- Public v. private documents, § 6:1A
- Ratification of will obtained by fraud, § 6:72
- Real estate
 - conflict of laws, supra
 - interpretation of description upon disposition, § 6:211
 - power of sale in will, supra
- Recording requirements of foreign jurisdictions, conveyance of interest in land outside testator's domicile, § 44:37
- Registration of international wills, § 44:24
- Release of expectancies, § 6:243
- Religious and religious services and organizations
 - burial, § 45:19
 - organizations as designated beneficiaries, interpretation of, § 6:190
 - unusual religious beliefs, effect of, § 6:43
- Remainders, construction of, § 6:220
- Renunciation
 - alternatives planned, § 4:14, 4:15
 - constructional rules as to distribution of estate, § 4:13, 6:251
 - remainder of life estate, acceleration of, § 4:13, 4:14
 - spouse's election against will.
- Protection of Inheritance**
 - (this index)
- Reproduction of will, § 6:339
- Republication of will, § 6:91
- Requirements for both ordinary and holographic wills under the EPIC, § 6:80
- Res gestae
 - meaning of, § 6:151
 - undue influence, evidence of, § 6:58

INDEX

WILLS—Cont'd

- Residence. Domicil and residence, *supra*
- Residuary estate
 - clause, interpretation of description of property in, § 6:213
 - devise
 - generally, § 6:244
 - rights and liabilities of devisees, § 6:323
 - tax burdens statutorily designed for payment from, § 6:277
- Res judicata effect of construction, § 6:232
- Restraints on alienation, interpretation of, § 6:226, 6:231
- Restraints on testation, § 6:17 to 6:22
- Restrictions and limitations
 - construction and interpretation of wills, *supra*
 - power of sale of realty, § 6:294
- Retroactive designation of beneficiaries, interpretation of, § 6:200
- Returns, gift tax, § 6:274
- Review of actions for construction of wills, § 6:240
- Revised Probate Code, execution of wills, § 6:80
- Revival of will
 - limited revival doctrine, § 6:99, 6:105 to 6:107
 - undue influence, will obtained by, § 6:62
- Revocation of will
 - generally, § 6:105 et seq.
 - ademption, § 6:104
 - admission to probate, § 6:119
 - agreement to make will irrevocable, § 6:103
 - burial location, § 45:14
 - dependent relative revocation, § 6:108
 - international wills, § 44:21
 - intestate administration as preceding discovery of will, § 6:132

WILLS—Cont'd

- Revocation of will—Cont'd
 - limited revival doctrine, § 6:106, 6:107
 - operation of law, § 6:101
 - physical act, § 6:102
 - presumption, § 6:118
 - revival of will, *supra*
 - suppressed revocation document, establishment of, § 6:124
 - undue influence, revocation obtained by, § 6:64
- Right to die, living wills, § 49:2, 49:7, 49:8
- Right to make will, § 6:13
- Rule against perpetuities, interpretation of, § 6:231
- Safekeeping
 - generally, § 6:334 to 6:338
 - attorney-draftsmen, depositing with, § 6:337
 - probate court, depositing with, § 6:338
 - safe deposit box, depositing in, § 6:336
 - testator, depositing with, § 6:335
- Sale and transfer
 - contract for sale of property as ademption, § 6:211, 6:246
 - devises, rights and liabilities of devisees, § 6:326
 - expectancies, transfer of, § 6:243
 - land outside testator's domicil.
 - Conveyance of interest in land outside testator's domicil, *supra*
 - power of sale in will, *supra*
- Probate and Administration of Decedent's Estates** (this index)
- Satisfaction, constructional rules as to distribution of estate, § 6:245
- Scrivener. Attorneys, *supra*
- Selection of burial location, § 45:10 to 45:15

WILLS—Cont'd

- Self-serving statements, § 6:152
- Settlement agreements
 - contest of will, § 50:24
 - devisees, § 6:333
- Signatures
 - acknowledgment by witnesses, § 6:83, 6:84
 - authentication of will's signature, § 6:170
 - formal requirement, § 6:83
- Simultaneous deaths
 - common disaster provisions, § 4:32, 6:253, 6:286, 40C:6
 - constructional rules as to distribution of estate, § 6:253
- Single person wealth planning, § 43:46
- Slander, contest of wills, § 50:38
- Specific devises, § 6:244, 6:320
- Spendthrift clause for legacies, § 6:305
- Spontaneous declarations, § 6:151
- Spouse's rights with respect to death of spouse, generally, § 1:62, 1:70
- Standard of proof, § 6:171
- Statutes
 - Revised Probate Code, execution of will, § 6:80
 - simultaneous deaths, supra
 - statutes of limitation, supra
- Statutes of limitation
 - generally, § 48:34
 - contest of will, § 48:28
- Statutory form, § Appendix 42
- Subscription. Attestation and subscription, supra
- Substitutes, § 6:4, 6:82
- Substitutes compared, § 6:4
- Suicide after execution of will, effect on testamentary capacity of, § 6:41
- Support provisions, § 6:290

WILLS—Cont'd

- Suppressed will, establishing for probate, § 6:124
- Survivors and survivorship
 - burial, opposition to place of, § 45:9, 45:11
 - common disaster, provisions as to, § 6:283, 6:284
 - determination of survivorship, § 6:199
 - devisee of testator by 120 hours, interpretation of survival by, § 6:193
 - election against will by surviving spouse. **Protection of Inheritance** (this index)
- Tax Apportionment Act, clause as to, § 6:277
- Taxation
 - clauses involving, generally, § 6:273 to 6:281
 - conflict of laws, § 44:76 to 44:82
 - death taxes, supra
 - estate tax, supra
 - gift tax return, § 6:274
 - income tax, supra
 - inheritance tax, supra
- Temporary income interests, clause as to tax considerations, § 6:281
- Tenancies in common, construction and interpretation, § 6:215, 44:34
- Testamentary capacity
 - generally, § 6:30 to 6:51
 - ability, § 6:34, 6:35
 - alcoholism, § 6:40
 - attack on capacity due to medication, § 6:48
 - character of will, § 6:31
 - contest of will, § 50:6, 50:34
 - contractual ability compared, § 6:35
 - deranged and deficient minds distinguished, § 6:38

INDEX

WILLS—Cont'd

- Testamentary capacity—Cont'd
 - drugs and narcotics
 - addiction, § 6:40
 - medications' effects, § 6:44 to 6:51
 - estate planner's considerations, § 6:50
 - evidence, § 6:42, 6:163 to 6:166
 - guardianship, placement under, § 6:37
 - idiosyncrasy, § 6:46
 - insane delusions, § 6:43, 6:79
 - insanity adjudication, effect of, § 6:37
 - medication's effect on, § 6:44 to 6:51
 - mental side effects of therapeutic drugs, § 6:45
 - minimum intelligence, degree required, § 6:33
 - moral, educational, and physical factors, § 6:39
 - narcotics. Drugs and narcotics, supra this group
 - opinion evidence, § 6:42
 - precautions, § 6:51
 - presumption in favor of, § 6:49
 - public policy, § 6:32
 - suicide after execution, § 6:41
 - therapeutic drugs, § 6:45, 6:47, 6:49
 - time of capacity, § 6:36
 - understanding, ability rather than, § 6:34
- Testamentary contracts
 - generally, § 6:314 to 6:318
 - conclusion, § 6:318
 - execution after July 1, 1979, § 6:315
 - execution before July 1, 1979, § 6:316 to 6:318
 - joint or mutual wills, § 6:317
 - oral contract to make devise, § 6:316

WILLS—Cont'd

- Testamentary guardian provisions, § 6:301
- Testamentary intent. Intent of testator, supra
- Testamentary powers, provisions for, § 6:308
- Testamentary trustees. **Trustees** (this index)
- Testamentary Trusts** (this index)
- Testator
 - capacity. Testamentary capacity, supra
 - extrinsic declarations of intent, § 6:143
 - relevant circumstances about, § 6:142
- Testimony
 - evidence, supra
 - witnesses, infra
- Therapeutic drugs as affecting testamentary capacity, § 6:45, 6:47, 6:49
- Third persons
 - testator's signature by another, § 6:83
 - undue influence, § 6:56
- Time and date
 - ancestor's death as time beneficiaries defined, § 6:192
 - construction and interpretation of will, § 6:185
 - devise's vesting or payment, § 6:325
 - estates and interests, interpretation of postponement of time of enjoyment, § 6:222
 - execution of will to include date, § 6:82
 - simultaneous deaths, supra
 - survival by devisee of testator by 120 hours, interpretation of, § 6:193
 - testamentary capacity, time of, § 6:36

WILLS—Cont'd

- Time and date—Cont'd
 - testamentary contracts, date of execution, § 6:315 to 6:318
 - undue influence, time when exercised, § 6:60
- Title and ownership
 - conflict of laws, devolution of title of personalty on death of owner, § 44:49 to 44:52
 - devisees' rights and liabilities, § 6:324
- Transfers. Sale and transfer, *supra*
- Trustees
 - generally. **Trustees** (this index)
 - interpretation of capacity of, § 6:207
- Trusts
 - generally. **Trusts** (this index)
 - Charitable Trusts** (this index)
 - comparison, § 6:9
 - conveyance of interest in land outside testator's domicile, § 44:41
 - Testamentary Trusts** (this index)
 - transfer by will, § 11:14
- Undertakings. Bonds and undertakings, *supra*
- Undue influence
 - generally, § 6:52 to 6:66
 - admissibility of evidence, § 6:58
 - confidential relationship, presumption of undue influence from, § 6:57
 - contest of will, § 50:6, 50:32
 - counseling points, § 6:66
 - definition, § 6:54
 - evidence, § 6:58
 - factors bearing upon existence of, § 6:56
 - former will, § 6:58
 - fraud compared, § 6:53, 6:68
 - impact of invalidity caused by, § 6:79

WILLS—Cont'd

- Undue influence—Cont'd
 - inter vivos transactions subject to avoidance, § 6:65
 - jury and jury trial, § 6:59
 - partial invalidity as result, § 6:63
 - presumption of undue influence, § 6:55, 6:57
 - revival and effect of codicil, § 6:62
 - revocation of will obtained by undue influence, § 6:64
 - time undue influence exercised, § 6:60
 - verdict, § 6:59
 - wrongdoer, necessity of, § 6:61
- Unmarried cohabitants, wealth planning, § 43:46
- Verdict, directed. Directed verdicts, *supra*
- Vested and contingent interest, construction of, § 6:221
- Vesting of devise, time of, § 6:325
- Void devises, construction of, § 6:235
- Waiver of privileged information, § 6:162
- Wealth planning for single person and cohabitating couples, § 43:46
- Weight and sufficiency of evidence, § 6:169 to 6:171
- Witnesses
 - acknowledgment of signatures, § 6:84
 - beneficiary as witness, § 6:85, 6:145
 - competency and interest of, § 6:85, 6:144 to 6:147
 - conveyance of interest in land outside testator's domicile, § 44:38
 - declarant's unavailability, § 6:154
 - execution of wills, *supra*
 - expert and opinion testimony, *supra*
 - impeachment of, § 6:158

INDEX

WILLS—Cont'd

- Witnesses—Cont'd
 - subscribing witness, devise to,
§ 6:117, 6:201
- Writing as formal requirement,
§ 6:82

WILL SUBSTITUTE, LIST OR STATEMENT DISPOSING OF TANGIBLE PERSONAL PROPERTY ONLY

- Generally, § 6:82

WISHES OF DECEDENT

- Burial, § 45:6 to 45:22

WITHDRAWAL AS COUNSEL

- Malpractice of attorney, § 43:25

WITNESSES

- Children as witnesses, § 1:81
- Crimes and offenses, marital privilege preventing person from testifying against spouse, § 1:81
- Potential loss of devise if interested,
§ 6:117, 6:145, 6:201
- Request for a will, § 6:85
- Wills (this index)

WORDS AND PHRASES

- Abandonment, § 32:2
- Accumulation distributions, § 40F:23
- Admission of will to probate, § 6:110
- Advancements, § 3:46
- Augmented estate, § 4:12
- Charitable gifts, § 6:203, 22:65
- Child, § 3:21
- Child “en esse,” § 1:28
- Codicil, § 6:93
- Collateral descendants, § 3:25
- Construction of wills, actions for,
§ 6:237
- Descendants, § 3:24, 3:25
- Employee stock ownership plan,
§ 52:2
- En ventre sa mere, § 1:28
- Escheat, § 32:2

WORDS AND PHRASES—Cont'd

- Executor's appointment provisions,
§ 6:257
- Foreign wills, § 6:90, 6:120
- Gift, § 22:11
- Heirs, § 3:23
- Home, § 44:6
- Infant, § 1:2
- Interest, § 44:27
- Interested persons, § 6:126, 8:117A
- Inter vivos gifts, § 22:10
- Issue, § 3:24
- Lex loci rei sitae, § 44:27
- Licenses, § 27A:41
- Lineal descendants, § 3:25
- Mineral rights and royalties, § 37A:2
- Minerals, § 37A:3
- Minor, § 1:2, 23:3
- Parent, § 3:22
- Partnership, § 31B:3
- Pecuniary bequest, § 4:36
- Per capita, § 3:27
- Personal property, § 6:212
- Personal representatives, § 8:2
- Per stirpes, § 3:27
- Property, § 44:27
- Property derived from decedent,
§ 4:12
- Protective proceeding, § 24:1
- Real property, § 6:211
- Situs, § 44:27
- Succession, § 2:2
- Surviving spouse, § 3:26
- Terminable interests, § 40C:17
- Thing, § 44:27
- Transfer in trust of pecuniary amount,
§ 4:36
- Trustees, § 21:1
- Trusts (this index)
- Undistributed net income, § 40F:23
- Undue influence, § 6:54
- Vehicle, § 7:6
- Will, § 6:6
- Will substitutes, § 2:2

**WORKER'S COMPENSATION
ACT**

Funeral expenses, § **45:54**
Statutes of limitation, § **48:113**

WORTHIER TITLE DOCTRINE

Future interests, common law
doctrines, § **34:15**

WRITING

Assignments, requisites to validity,
§ **27A:23**
Conveyances, statement of marital
status, § **27A:8**
Disclaimers, written waivers, § **30:9**
Private express trusts, § **13:14 to
13:17**

WRITING—Cont'd

Will, execution of, § **6:82**

WRONGFUL DEATH

Claim presentation, § **48:30B**
Funeral expenses, § **45:53**
Illegitimate children, actions by,
§ **3:36**

**Probate and Administration of
Decedent's Estates** (this index)
Statutes of limitation, § **48:51**

WRONGFUL DISCHARGE

Statutes of limitation, § **48:114**

ZONING

Condominiums, § **37:8**