

## Supplement Index

### **ACCELERATED DEATH BENEFITS**

Income tax consequence, **20:18.1**

### **ADVERTISING**

Sister state, advertising or implying  
license to practice in, **19:19**

### **AMERICAN TAXPAYER RELIEF ACT OF 2012**

Generally, **7:1.50**

### **ANNUITIES**

Beneficiary designations, § 403  
annuities, **24:29(d)**

Employee benefit plans, **24:29(d)**

### **ASSISTED REPRODUCTION**

**Non-Traditional Estate Planning**  
(this index)

### **AUTOMOBILES**

**Motor Vehicles** (this index)

### **BENEFICIARIES**

Annuities, § 403 annuities, **24:29(d)**

Employee benefit plans, **24:29(d)**

Individual retirement accounts,  
**24:29(d)**

### **BUSINESS INTERESTS**

Automobile dealerships, succession  
questions for owners of, **23:16**

Mineral rights and royalties, **23:15**

Sarbanes-Oxley Act (SOA), **23:14**

Succession, planning for, **23:17**

Valuation discounts for key employ-  
ees, **23:18**

### **CHARITABLE CONTRIBUTIONS**

Fractional interests in personal prop-  
erty, **11:19.5**

Income tax consequences of, **11:10**

Succession plan, incorporation  
charitable giving into, **11:1.50**

### **CLOSELY HELD BUSINESS**

Recapitalizations, **23:8(f)**

### **CLOUD COMPUTING**

Generally, **1:20**

### **COHABITING COUPLES**

Wealth planning, **1:23**

### **CONFLICT OF LAWS**

Generally, **19:19**

Ethics—crossing state lines, **19:19**

### **CREDITORS**

Common estate planning tools and  
creditor claims

creditor protection trusts, **36:21**

Creditor protection trusts, common  
estate planning tools, **36:21,**  
**36:21.30, 36:21.70**

Domestic asset protection trusts,  
**36:21.30**

Fraudulent conveyances, **36:21.30**

Practitioner concerns, **36:23**

Self-settled trusts, **36:11, 36:21,**  
**36:21.30**

State law

practitioner concerns, **36:23**

self-settled trusts, **36:11**

### **CRIMINAL JUSTICE**

Marijuana, fiduciary responsibility  
and, **35:61.50**

### **CROWDFUNDING**

Unusual assets, **34:20**

### **DECANTING**

Trust decanting, **5:26**

### **DEDUCTIONS**

Income taxes, **7:1.60, 28:17.51**

Post-mortem, **28:6(g), 28:17.51**

### **DEFINITIONS**

Minerals and mineral rights, **23:15**

**DEVELOPMENT OF ESTATE PLAN**

Generally, **1:2.50**

**DIGITAL CURRENCIES**

Unusual assets, **34:21, 34:22**

**DIVORCE AND SEPARATION**

Matrimonial problems in estate planning, managing the financial impact of divorce, **18:24**

**DOMESTIC ASSET PROTECTION TRUSTS**

Creditors, **36:21.30**

**DOMICIL AND RESIDENCE**

IRS reforms regarding home seizures, **7:13**

**DRUGS**

Fiduciary responsibility and marijuana, **35:61.50**

**EMPLOYEE BENEFIT PLANS**

Beneficiary designation, **24:29(d)**  
Maximizing Social Security benefits, **24:34.50**

Minimum distribution rules, beneficiaries, **24:29(e)**

Spouse  
rollover to IRA by spouse and non-spouse beneficiaries, **24:29(d)**

Trust as beneficiary, **24:29(k)**

**EMPLOYEE STOCK OWNERSHIP PLANS (ESOPs)**

Employee engagement, tool to increase, **24:25.50**

Exit strategy for business owners, **24:25.50**

**ESTATE TAX**

Exemption, **7:1.60**

**EXEMPTIONS**

Portability election effective only if made on IRS Form 706, **12:16**

**FAMILY-OWNED BUSINESSES**

Estate tax deduction, **28:6(g)**

**FIDUCIARIES**

Digital currencies, **34:22**

Marijuana, fiduciary responsibility and, **35:61.50**

**FOREIGN STATE OR COUNTRY**

Conflict of laws and multi-state estate, advertising or implying license to practice in sister state, **19:19**

**FRACTIONAL INTERESTS**

Charitable contributions, fractional interests in personal property, **11:19.5**

**FRAUDULENT CONVEYANCES**

Creditors, **36:21.30**

**GENERATION-SKIPPING TRANSFER TAX**

Exemption, **7:1.60**

**GIFT TAX**

Exemption, **7:1.60**

**GRAMM-LEACH-BLILEY ACT**

Generally, **1:9**

**GROSS ESTATE**

Portability election effective only if made on IRS Form 706, **12:16**

**HEALTH CARE EXPENSES**

Retirees, wealth planning, **1:22**

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**

Estate planning implications of, **1:10**

**HEALTH REFORM LEGISLATION**

Generally, **1:21**

**INCOME TAX**

American Taxpayer Relief Act of 2012, **7:1.50**

Charitable contributions, income tax consequences of, **11:10**

Credits. Post-mortem, infra  
Deductions, **7:1.60, 28:17.51**

Limited liability companies, income tax aspects of recourse

INDEX

**INCOME TAX—Cont'd**  
liabilities, **23:13(p)**

- Post-mortem
  - generally, **28:17.50**
  - credits
    - generally, **28:17.50**
    - additional, **28:17.54**
    - comparing to tax deductions, estate planning and administration, **28:17.51**
    - summary, **28:17.52**
  - deductions comparing to tax credits, estate planning and administration, **28:17.51**
  - procedure, **28:17.53**
- Tax Cuts and Jobs Act of 2017, **7:1.60**

**INDEPENDENT TRUSTEES**

- Generally, **5:24**

**INDIVIDUAL RETIREMENT ACCOUNTS**

- Beneficiary designations, **24:29(d)**

**INITIAL INTERVIEW**

- Generally, **3:13**

**INSURANCE**

- Health Insurance Portability and Accountability Act, estate planning implications of, **1:10**

**IRS DISPUTES**

- Tax planning, **1:16**

**IRS REFORMS**

- Taxpayers' rights, **7:13**

**KEY EMPLOYEES**

- Valuation discounts for key employees, **23:18**

**LEGACY PLANNING**

- Generally, **3:13**

**LIFE INSURANCE**

- Accelerated death benefit, income tax consequence, **20:18.1**
- Exchange of policies under IRC § 1035, **21:1.2**
- Transfer for value, **21:1.1**

**LIKE-KIND EXCHANGES**

- Tax Cuts and Jobs Act of 2017, **7:1.60**

**LIMITED LIABILITY COMPANIES**

- Conversion of a partnership to an LLC, **23:11(d)**
- Income tax aspects of recourse liabilities, **23:13(p)**

**MATRIMONIAL PROBLEMS IN ESTATE PLANNING**

- Generally, **18:24**
- Divorce and separation, managing the financial impact of divorce, **18:24**

**MEDICAL EXPENSES**

- Tax Cuts and Jobs Act of 2017, **7:1.60**

**MINERAL RIGHTS AND ROYALTIES**

- Business interests, **23:15**

**MINIMUM DISTRIBUTION RULES**

- Employee benefit plans, **24:29(e)**

**MOTOR VEHICLES**

- Dealerships, succession questions for owners of, **23:16**
- IRS reforms regarding motor vehicle sale, **7:13**

**NATIVE AMERICANS**

- Non-traditional estate planning, **33:23**

**NONRESIDENT ALIENS, FOREIGN TRUSTS, AND U.S. TAXATION**

- Advanced planning with non-resident aliens, **31:11**

**NON-TRADITIONAL ESTATE PLANNING**

- Assisted reproduction
  - generally, **33:19-33:22**
  - intestate succession, **33:21**

**NON-TRADITIONAL ESTATE  
PLANNING—Cont'd**

- Children and minors
  - gay and lesbian partners, custody and visitation of minor children, **33:8.50**
- Custodial arrangements
  - same-sex marriage, **33:8.50**
- Gay and lesbian partners
  - generally, **33:4.50**
  - custody and visitation of minor children, **33:8.50**
  - tax considerations, **33:5.50**
- Native American tax issues, **33:23**
- Same-sex marriage. Gay and lesbian partners, *supra*

**PARTNERSHIPS**

- Conversion of a partnership to an LLC, **23:11(d)**

**PENALTIES**

- IRS reforms, taxpayers' rights, **7:13**

**PERPETUAL TRUST**

- Generally, **5:23.50**

**PERSONAL PROPERTY**

- Charitable contributions, **11:19.5**

**PORTABILITY ELECTION**

- IRS Form 706 requirement, **12:16**

**POST-MORTEM**

- Deductions, **28:6(g)**, **28:17.51**
- Managing finances after death, **28:1.50**
- Transferee liability, **28:19**

**PRIVATE LETTER RULINGS**

- Tax planning, **1:14**

**RETIREES**

- Wealth planning, **1:22**

**ROLLOVERS**

- Employee benefit plans, rollover to IRA by spouse and non-spouse beneficiaries, **24:29(d)**

**ROYALTIES**

- Mineral rights, business interests, **23:15**

**SALE OR TRANSFER OF  
PROPERTY**

- IRS reform regarding motor vehicle sale or home seizure, **7:13**

**SAME-SEX MARRIAGE**

- Non-Traditional Estate Planning**  
(this index)

**SARBANES-OXLEY ACT**

- Business interests, **23:14**

**SELF-SETTLED TRUSTS**

- Creditors, **36:11**

**SINGLE PERSONS**

- Wealth planning, **1:23**

**SOA (SARBANES-OXLEY ACT)**

- Business interests, **23:14**

**SOCIAL SECURITY**

- Employee benefit plans, maximizing Social Security benefits, **24:34.50**
- Wealth planning, **1:24**

**SPENDTHRIFT TRUST**

- Generally, **36:21**, **36:21.70**

**SUBSTANTIAL COMPLIANCE  
DOCTRINE**

- Tax planning, **1:18**

**TAXATION OF ROYALTIES**

- Mineral rights, **23:15**

**TAX CUTS AND JOBS ACT OF  
2017**

- Generally, **7:1.60**

**TAXPAYERS' RIGHTS**

- IRS reform, **7:13**

**TAX PLANNING**

- Generally, **1:11 et seq.**
- Advice, covered opinions and other written advice, **1:12**
- Civil penalties, generally, **1:19**
- Cohabiting couples, **1:23**
- Disputes with the IRS, **1:16**
- Health care expenses, **1:22**
- Private letter rulings, **1:14**

## INDEX

### **TAX PLANNING—Cont'd**

- Retirees, **1:22**
- Same-sex marriage, **33:5.50**
- Single persons, **1:23**
- Social Security, **1:24**
- Substantial compliance doctrine, **1:18**
- Tax doctrines, generally, **1:13**
- Tax returns, **1:15**
- U.S. Tax Court, District Court or Court of Claims, **1:17**
- Year-end tax planning strategies, **2:12**

### **TRUSTS**

- Decanting, trust decanting, **5:26**
- Delaware and other asset protection trusts, **5:25**
- Domestic asset protection trusts, **36:21.30**
- Independent trustees, **5:24**
- Perpetual trusts, **5:23.50**

### **TRUSTS—Cont'd**

- Spendthrift trust, **36:21, 36:21.70**

### **UNAUTHORIZED PRACTICE OF LAW**

- Conflict of laws and multi-state estate, advertising or implying license to practice in sister state, **19:19**

### **UNUSUAL ASSETS**

- Crowdfunding, **34:20**
- Digital currencies, **34:21, 34:22**

### **VISITATION**

- Same-sex marriage, **33:8.50**

### **WEALTH PLANNING**

- Tax Planning** (this index)

### **WRITING**

- Tax planning, written advice, **1:12**