Volume 17

CHAPTER 1. THE ESTATE PLANNING PROCESS

- § 1:1 What an estate plan is
- § 1:2 The science of estate planning
- § 1:3 The art of estate planning
- § 1:4 The objectives of a good estate plan
- § 1:5 How estates are planned

CHAPTER 2. THE ESTATE PLANNING ADVISORS

- § 2:1 The estate planning advisors, generally
- § 2:2 The lawyer as an estate planning advisor
- § 2:3 The accountant as an estate planning advisor
- § 2:4 The insurance agent as an estate planning advisor
- § 2:5 The staffs of financial institutions as estate planning advisors
- § 2:6 [Reserved]
- § 2:7 The investment counselor as an estate planning advisor
- § 2:8 Other expert assistance
- § 2:9 The charlatan estate planning advisor
- § 2:10 The internet as a source of investment advice
- § 2:11 Other sources of information
- § 2:12 Confidential communications to advisors

CHAPTER 3. THE LAWYER'S SERVICES IN ESTATE PLANNING

- § 3:1 The illegal practice of law
- § 3:2 Advertising by the lawyer
- § 3:3 Soliciting law business
- § 3:4 Champerty, maintenance and barratry
- § 3:5 Fiduciary relationships
- § 3:6 Conflicts of interest
- § 3:7 Privileged communications to lawyers
- § 3:8 Requirements of privileged communications
- § 3:9 Obstructions in the path of the advisor

- § 3:10 The attorney's charges for estate planning
- § 3:11 The deductibility of attorney's fees for estate planning
- § 3:12 The lawyer as a witness
- § 3:13 Bequests and devises to the attorney
- § 3:14 Gifts by client to the attorney
- § 3:15 Business relations between lawyer and client
- § 3:16 Selling the lawyer's practice
- § 3:17 Actions for legal malpractice
- § 3:18 Limitation of actions against attorneys for malpractice

CHAPTER 4. THE SERVICES OF FINANCIAL INSTITUTIONS

- § 4:1 The services of financial institutions
- § 4:2 The bank as executor, guardian or trustee
- § 4:3 Custodial accounts
- § 4:4 The escrow agreement
- § 4:5 Bank common trust funds

CHAPTER 5. THE LAWYER'S DUTIES AND PROBATE PROCEEDINGS IN ESTATE PLANNING

- § 5:1 The advisor's duties in general
- § 5:2 The duty to get and keep professional competence
- § 5:3 The ways to get and keep professional competence
- § 5:4 The duty to understand the roles of the other advisors
- § 5:5 The duty of honesty toward the client
- § 5:6 The duty of loyalty to the client
- § 5:7 The duty to know and understand the client

CHAPTER 6. EFFECTIVE ESTATE PLANNING

- § 6:1 Establish a sound relationship with estate planning clients
- § 6:2 Be proactive, not reactive, in making estate plan
- § 6:3 Help you clients establish their estate planning objectives
- § 6:4 Establish long term, as well as short term, goals
- § 6:5 Help your clients understand the difference between probate and nonprobate assets
- § 6:6 Help your clients make a "benefit allocation"
- § 6:7 Help your clients understand the benefits and pitfalls of "avoiding probate"
- § 6:8 Keep the plan simple

§ 6:9	Keep the plan comfortable
§ 6:10	Keep the plan flexible
§ 6:11	Make the plan farsighted
§ 6:12	Place human values over money
§ 6:13	Provide sufficient liquidity
§ 6:14	Checklist: Ways to build estate liquidity
§ 6:15	Checklist: Estate planning tools that reduce the need
	for liquid investments
§ 6:16	Avoid imposing your personal agenda on clients
§ 6:17	Exercise careful draftsmanship
§ 6:18	Checklist: General rules for drafting clear,
	understandable legal documents
§ 6:19	Checklist: Suggestions for the use of form books and
	forms on disks
§ 6:20	Coordinate the plans of various members of the family
§ 6:21	Review the plan regularly and carefully

CHAPTER 7. THE WELL-BALANCED ESTATE PLAN

LOIF	ALC PLAIN
§ 7:1	The elements of a good estate plan
§ 7:2	Determining and defining the objectives of the plan
§ 7:3	Checklist: Questions for the client to answer in making the plan
§ 7:4	The years immediately before and after retirement
§ 7:5	Planning the estate distribution
§ 7:6	Providing for claims and other emergencies
§ 7:7	The concept of "estate assets"
§ 7:8	Checklist: Kinds of nonprobate assets
§ 7:9	Checklist: Advantages of using nonprobate forms of assets
§ 7:10	Checklist: Nonprobate assets not included in the federal gross estate
§ 7:11	Checklist: Problems created by using nonprobate assets
§ 7:12	The best test of a sound estate plan

CHAPTER 8. GATHERING AND ANALYZING THE INFORMATION

- § 8:1 Gathering information about the estate, generally
- § 8:2 Problems in gathering information
- § 8:3 Checklist: The information that is needed

The inheritability of property

The safekeeping of estate assets

§ 7:13 § 7:14

§ 8:4 Completing the information sheet

- § 8:5 Analyzing the information
- § 8:6 Checklist: Possible actions to be taken
- § 8:7 Designating and changing beneficiaries

CHAPTER 9. PROBLEMS IN PROJECTING THE PLAN TO DEATH AND BEYOND

- § 9:1 Problems in predicting the future's impact
- § 9:2 Trends that may have an impact on the plan
- § 9:3 Factors likely to increase the estate
- § 9:4 Factors that may decrease the estate
- § 9:5 Factors that may call for some redistribution of the estate
- § 9:6 Checklist: Changes within the plan that may change the estate distribution
- § 9:7 Checklist: Outside factors which may call for a change in estate distribution

CHAPTER 10. GENERATION SKIPPING

- § 10:1 The nature of generation skipping
- § 10:2 Checklist: Advantages of generation skipping (disregarding the generation skipping transfer tax)
- § 10:3 The generation skipping transfer tax
- § 10:4 Minimizing or avoiding the generation skipping tax

CHAPTER 11. DOMICILE AND THE CONFLICT OF LAWS

- § 11:1 Problems arising where more than one state is involved
- § 11:2 The conflict of laws, generally
- § 11:3 The law governing wills
- § 11:4 The conflict of laws and real estate
- § 11:5 The conflict of laws and personal property
- § 11:6 The domicile of the testator
- § 11:7 Factors in determining domicile
- § 11:8 Checklist: Steps to take to establish domicile with certainty
- § 11:9 Change of domicile after executing the will
- § 11:10 Checklist: The law governing various aspects of estates and trusts

CHAPTER 12. PLANNING FOR SPECIAL SITUATIONS AND PROBLEMS

§ 12:1 Planning for the client's special problems and situations

§ 12:2	Couples with young children
§ 12:3	Couples without children
§ 12:4	Older couples with adult children
§ 12:5	Owner of small business with wife and children
§ 12:6	Principal owner of successful corporation with wife and adult children
§ 12:7	Single person with moderately large estate
§ 12:8	Estate planning for veterans
§ 12:9	Checklist: Veterans' benefits—Federal
§ 12:10	—State
§ 12:10.50	Rules of veterans' homes for Illinois veterans
§ 12:11	Estate planning for government employees
§ 12:12	Government pension plans
§ 12:13	Taxation of military payments

CHAPTER 13. SPECIAL PROBLEMS IN SMALL AND MODERATE ESTATES

- § 13:1 Special estate planning problems based on size of estate
- § 13:2 Special problems small insolvent estates
- § 13:3 Special problems in combined, solvent estates under \$100,000
- § 13:4 Special problems in combined estates between \$500,000 and \$1,000,000

CHAPTER 14. ESTATE PLANNING TO MINIMIZE OR AVOID ESTATE TAXES

- § 14:1 Planning large estates to minimize or avoid federal estate taxes
- § 14:2 Coordinating several large estates in the same family
- § 14:3 Use of gifts by the wealthy
- § 14:4 Use of trusts by the wealthy
- § 14:5 The use of powers in the large estate
- § 14:6 Use of disclaimers
- § 14:7 Determining a client's vulnerability to estate taxes for years before 2011
- $\$ 14:8 Sound estate planning for larger estates under the revenue act of 2001

CHAPTER 15. ESTATE PLANNING FOR THE HANDICAPPED AND DISABLED ADULTS

§ 15:1 The handicapped, generally

§ 15:2	The importance of, and procedures for, planning for
	disabled people
§ 15:3	Planning for the blind or deaf
§ 15:4	Planning for the physically handicapped
§ 15:5	Planning for the miser
§ 15:6	Planning for the alcoholic or spendthrift
§ 15:7	Planning for the convict
§ 15:8	Planning for the mentally ill
§ 15:9	Planning for the mentally disabled
§ 15:10	Care for the mentally retarded and the
	developmentally disabled

CHAPTER 16. ESTATE PLANNING FOR THE EXECUTIVE AND PROFESSIONAL PERSON

- § 16:1 Estate planning for executives and professional people, generally
- § 16:2 Estate planning for the executive
- § 16:3 Estate planning for the doctor or dentist
- § 16:4 Estate planning for the lawyer
- § 16:5 Estate planning for other professional people
- § 16:6 Estate planning for the entrepreneur
- § 16:7 Estate planning for the suddenly wealthy

CHAPTER 17. ESTATE PLANNING FOR THE FARMER

- § 17:1 Special farm problems, in general
- § 17:2 The father-son partnership
- § 17:3 The right to purchase the farm
- § 17:4 Power of executor to continue farm operation
- § 17:5 The incorporated farm
- § 17:6 Checklist: Advantages of incorporating the family farm
- § 17:7 Disposing of the farm in the will
- § 17:8 Insurance for the farm
- § 17:9 The retired farmer
- § 17:10 The farm employee
- § 17:11 Rights of tenant's estate upon his death
- § 17:12 Rights of tenant upon owner's death

CHAPTER 18. ESTATE PLANNING FOR WOMEN

§ 18:1 Special problems in women's estates, generally

- § 18:2 Estate planning problems of single women
- § 18:3 Estate planning problems of the divorcee
- § 18:4 Estate planning problems of the widow

CHAPTER 19. POST MORTEM ESTATE PLANNING

- § 19:1 The need for post mortem estate planning
- § 19:2 Planning immediately after a death
- § 19:3 Post mortem estate planning by the executor or administrator
- § 19:4 Post mortem estate planning by the surviving spouse
- § 19:5 Post mortem estate planning in behalf of minor dependents
- § 19:6 Post mortem estate planning by adult beneficiaries
- § 19:7 Alerting clients to the need for careful post mortem estate planning

CHAPTER 20. [Reserved]

CHAPTER 21. [Reserved]

CHAPTER 22. [Reserved]

CHAPTER 23. THE CLIENT

- § 23:1 The client
- § 23:2 The client's name
- § 23:3 The client's age
- § 23:4 The client's physical condition
- § 23:5 The client's mental condition
- § 23:6 The client's personality
- § 23:7 The client's objectives and ambitions

CHAPTER 24. THE CLIENT'S PROBABLE HEIRSHIP

- § 24:1 The client's probable heirship
- § 24:2 Establishing the probable heirship
- § 24:3 The affidavit of heirship
- § 24:4 Proceedings to perpetuate testimony as to heirship

CHAPTER 25. THE CLIENT'S SPOUSE

- § 25:1 The importance of the marriage
- § 25:2 Checklist: The impact of marriage on the plan

ESTATE PLANNING AND ADMINISTRATION

§ 25:3	The spouse, in general	
§ 25:4	The rights of the spouse	
§ 25:5	The Family Expense Act	
§ 25:6	Property rights of married persons	
§ 25:7	Liability for debts of spouse or torts committed by	
	spouse	
§ 25:8	Preparing a spouse to be a widow(er)	
§ 25:9	Checklist: Ways to prepare a spouse to be a widow(er)	
§ 25:10	Checklist: Special problems caused by remarriage of	
	divorced or widowed person	
§ 25:11	Ethical problems of the lawyer in representing a	
	married couple	
CHAP	TER 26. THE VALID MARRIAGE	
§ 26:1	Legal requirements of a valid marriage	
§ 26:2	The rights of a putative spouse	
§ 26:3	The marriage license	
§ 26:4	Religious Freedom and Marriage Fairness Act	
§ 26:5	Solemnization of the marriage	
§ 26:6	Registration of the marriage	
§ 26:7	Age requirements	
§ 26:8	Mental capacity	
§ 26:9	Physical capacity	
§ 26:10	Incest	
§ 26:11	Miscegenation	
§ 26:12	Prior marriage (bigamy)	
§ 26:13	Uniform marriage evasion act	
§ 26:14	Proof of marriage	
§ 26:15	Presumptions and burden of proof	
§ 26:16	Checklist: Presumptions about marriage	
§ 26:17	Void and voidable marriages	
§ 26:18 [Deleted]	
CHAP	PTER 26A. CIVIL UNIONS	
§ 26A:1	Title of Act and purposes of Act	
§ 26A:2	Definitions used in Act	

§ 26A:1	Title of Act and purposes of Act
§ 26A:2	Definitions used in Act
§ 26A:3	Limitations on actions pursuant to Act
§ 26A:4	Prohibited civil unions
§ 26A:5	The applications, license, and certification for a civil union
§ 26A:6	The duties of the county clerk
§ 26A:7	The certification of a civil union
§ 26A:8	The dissolution or declaration of the invalidity of a civil
	union
§ 26A:9	The application of the Civil Practice Law to civil unions

§ 26A:10 The venue of civil law proceedings
 § 26A:11 The reciprocity of civil unions entered into in other states
 § 26A:12 Voluntary conversion of civil union to marriage

CHAPTER 27. SEPARATION AND ANNULMENT, AND SEPARATION AGREEMENTS

- § 27:1 Matrimonial problems, in general
- § 27:2 Avoiding the impact of matrimonial problems
- § 27:3 Legal separation (separate maintenance)
- § 27:4 Separation agreements
- § 27:5 Construction of separation agreements and dissolution agreements
- § 27:6 Determining the validity of a postnuptial agreement
- § 27:7 Declaration of invalidity of marriage (annulment)

CHAPTER 28. DISSOLUTION OF MARRIAGE (DIVORCE)

A. DISSOLUTION OF MARRIAGE, GENERALLY

- § 28:1 The problems of dissolution of marriage (divorce), generally
- § 28:2 Grounds for dissolution of marriage (divorce)
- § 28:3 Grounds for dissolution of marriage
- § 28:4 [Reserved]
- § 28:5 Defenses to action for dissolution of marriage
- § 28:6 Procedure in dissolution of marriage cases
- § 28:6.50 Attorney's fees in dissolution actions

B. SPOUSAL SUPPORT PAYMENTS

- § 28:7 Payments for support of spouse
- § 28:8 Checklist: Factors considered in fixing support payments
- § 28:9 Termination of spousal maintenance upon death, remarriage, or resident, continuous, conjugal
 - cohabitation
- § 28:10 Modification of spousal support payments
- § 28:10.50 The Non-Support Punishment Act
- § 28:11 Piercing the ownership veil to collect support
- § 28:12 Right of surviving spouse or child to life insurance proceeds

C. THE DIVISION OF PROPERTY—MARITAL PROPERTY

§ 28:13	Disposition of property between the spouses
§ 28:14	The division of marital property
§ 28:15	Qualified domestic relations orders
§ 28:16	The definition of marital and non-marital property
§ 28:17	The presumption as to marital property
§ 28:18	Rebutting the presumption as to marital property
§ 28:19	Treatment of business and professional interests (goodwill)
§ 28:20	Gifts and inheritances received by either spouse
§ 28:21	Treatment of government benefits
§ 28:21.50	Treatment of pensions granted under the Illinois Pension Code—Qualified Domestic Relations Orders (QILDRO)
§ 28:22	Treatment of pensions and other employment benefits
§ 28:23	Treatment of future social security benefits
§ 28:24	Award of exclusive possession of marital residence
§ 28:25	The transmutation of property from nonmarital to marital property
§ 28:26	Valuation of distributed property
§ 28:27	Dissipation of marital assets
§ 28:28	Transfers in violation of the automatic stay provisions of the marriage act
§ 28:28.50	Postmarital agreements for distribution of couple's property
§ 28:28.70	Marital settlement agreements

D. JOINT SIMPLIFIED DISSOLUTION

§ 28:29 Joint simplified dissolution procedures

E. THE IMPACT OF THE DIVORCE

§ 28:30 Estate planning for the divorced person§ 28:31 Effect of death on dissolution proceedings

CHAPTER 29. OTHER MATRIMONIAL PROBLEMS

§ 29:1	Special legal problems of marriage
§ 29:2	The agreement to marry
§ 29:3	Breach of promise to marry
§ 29:4	Gifts in contemplation of marriage
§ 29:5	The antenuptial agreement
§ 29:6	Requirements of a valid antenuptial agreement

§ 29:7	The Illinois Uniform Premarital Agreement Act
§ 29:8	Construction of antenuptial agreements
§ 29:9	Actions to set aside antenuptial agreements
§ 29:10	The fiduciary obligations owed by one spouse to the other
§ 29:11	Relatives as third party beneficiaries of antenuptial agreements
§ 29:12	Common law marriages
§ 29:13	Rights of the unmarried "spouse"
§ 29:14	Alienation of affections
§ 29:15	Criminal conversation
§ 29:16	The former spouse
§ 29:17	The void or voidable divorce decree

CHAPTER 29A. THE UNIFORM INTERSTATE FAMILY SUPPORT ACT

§ 29A:1 The Uniform Interstate Family Support Act
 § 29A:2 The bases for jurisdiction over nonresidents
 § 29A:3 The modification of child-support order of another state
 § 29A:4 Jurisdiction to modify child-support order of foreign country or political subdivision

CHAPTER 30. THE CLIENT'S DESCENDANTS

§ 30:1	The client's children
§ 30:2	The ages of children
§ 30:3	Children's names
§ 30:4	Determining child's name in contested proceeding
§ 30:5	Civil rights and obligations of children
§ 30:6	The parent-child immunity doctrine
§ 30:7	Criminal responsibility of children
§ 30:8	Parents' responsibility for children's wrongful acts
§ 30:9	Litigation in behalf of a minor
§ 30:10	Property ownership by minors
§ 30:11	The emancipation of minor children
§ 30:12	Children by a former spouse
§ 30:13	Legal consequences of artificial insemination
§ 30:14	Surrogate parenting agreements
§ 30:15	The client's grandchildren and great-grandchildren
§ 30:16	Judicial control of relationships between parent and adult child

CHAPTER 31. THE CARE AND SUPPORT OF CHILDREN

A. THE DUTY TO CARE FOR AND SUPPORT CHILDREN

§ 31:1	The rights of children to care and support
§ 31:2	The duty to provide the care and support of minors
	and disabled adults
§ 31:3	Child support in dissolution of marriage, legal
	separation, and declaration of invalidity
0.01.4	771

- § 31:4 The duty to support children removed from parents' custody
- § 31:5 Possible sources of support for minor children
- § 31:6 Will, trust, and other provisions for minor children

B. JUDICIALLY COMPELLED CARE AND SUPPORT OF CHILDREN

§ 31:7	Authority of judge to protect interests of children
§ 31:8	Education expenses for children of divorced parents
§ 31:9	Support and educational expenses for adult children
§ 31:10	Judicially compelled trust for children of divorced parents
§ 31:11	Judicially compelled life insurance for benefit of children
§ 31:12	Modification of child support provisions
§ 31:12.50	Contempt of court for failure to pay child support

C. MEDICAL TREATMENT FOR MINORS

§ 31:13	The medical treatment of minors, generally
§ 31:14	Consenting to medical treatment for minors
§ 31:15	Judicially compelled medical treatment
§ 31:16	The doctrine of substituted judgment
3 91.10	The docume of substituted judgment

CHAPTER 31A. THE ILLINOIS UNIFORM TRANSFERS TO MINORS ACT

§ 31A:1	Short title and definitions
§ 31A:2	Scope and jurisdiction
§ 31A:3	Nomination of custodian
§ 31A:4	Transfer by gift or exercise of power of appointment
§ 31A:5	Authorized transfers

§ 31A:6	Other transfer by fiduciary
§ 31A:7	Transfer by other obligor
§ 31A:8	Validity and effect of transfer
§ 31A:9	Care of custodial property
§ 31A:10	Powers of custodian and use of custodial property

CHAPTER 32. THE CUSTODY OF MINOR CHILDREN

A. THE RIGHT TO CUSTODY OF CHILDREN

- § 32:1 The custody of minor children, generally
- § 32:2 The testamentary guardian
- § 32:3 Grandparents' right to custody

B. THE JUDICIAL DETERMINATION OF CUSTODY OF CHILDREN

§ 32:4	Child custody proceedings
§ 32:5	The best interest of the child
§ 32:6	List: Factors considered in determining best interests of child
§ 32:6.50	Modification of custody agreement
§ 32:7	Proceedings by person other than parents to obtain custody
§ 32:8	Standing required to seek custody of child
§ 32:9	Custody disputes in adoption proceedings
§ 32:9.50	Use of expert witnesses in proceedings relating to custody of children

C. MULTI-JURISDICTIONAL PROBLEMS IN CHILD-CUSTODY CASES

§ 32:10	The Uniform Child–Custody Jurisdiction Act
§ 32:10.50	Hague Convention on Civil Aspects of International Child
	Abduction
§ 32:11	Removal of child from Illinois

D. WRONGFUL DEPRIVATION OF CUSTODY

§ 32:12 Kidnapping or abduction of minors

E. GOVERNMENTAL CONTROL OF CHILD CUSTODY

§ 32:13 Dependency proceedings § 32:14 Delinquency proceedings

F. VISITATION RIGHTS

§ 32:15 Visitation rights of non-custodial parent, grandparents, and others

CHAPTER 32A. THE CUSTODY OF FROZEN EMBRYOS

- § 32A:1 Factors to be considered regarding custody of frozen embryos
- § 32A:2 Balancing and other common law approaches in resolving frozen embryo disputes

CHAPTER 33. LEGAL PROBLEMS CREATED BY ADOPTION

- § 33:1 The problems of adoption in estate planning
- § 33:2 Collateral attack on adoption
- § 33:3 Who may be adopted
- § 33:4 Rights and obligations of natural parent after order terminating parental rights or after adoption
- § 33:5 Inheriting by adopted persons from adoptive parents
- § 33:6 Inheriting by adopted persons from natural parents
- § 33:7 Inheriting by adopted child from former adoptive parents
- § 33:8 Share of adopted child inheriting from own and adopting parent's blood relatives
- § 33:9 Inheriting by adopting parent from adopted child
- § 33:10 Inheriting by adopted persons who was adult when adopted
- § 33:11 Will provisions for adopted persons in the family
- § 33:12 The contract to adopt—equitable adoption
- § 33:13 Opening adoption records
- § 33:14 The income tax credit for qualifying adoption expenses
- § 33:15 The Illinois Adoption and Medical Information Act
- § 33:16 Relieving parents of parental responsibilities to adopted child
- § 33:17 The consent to an adoption

CHAPTER 34. CHILDREN BORN OUT OF WEDLOCK (ILLEGITIMATES)

A. LEGAL PROBLEMS CREATED BY ILLEGITIMACY

- § 34:1 The problems of illegitimacy, generally
- § 34:2 The rights of children born out of wedlock

- § 34:3 The rights of parents of children born out of wedlock
- § 34:4 Inheriting by or through children born out of wedlock
- § 34:5 Inheriting from or through children born out of wedlock
- § 34:6 Liability for support of born out of wedlock child
- § 34:7 Custody of born out of wedlock child
- § 34:8 Will and other provisions for a child born out of wedlock

B. LEGITIMIZING THE ILLEGITIMATE CHILD

- § 34:9 Legitimizing the child born out of wedlock
- § 34:10 The presumption of legitimacy
- § 34:11 The voluntary acknowledgment of paternity
- § 34:12 Establishment of parent and child relationship by consent of the parties
- § 34:13 Legitimizing child born of artificial insemination
- § 34:14 Legitimizing child born to surrogate
- § 34:15 The Putative Father Registry

C. PROCEEDINGS TO ESTABLISH THE PARENT AND CHILD RELATIONSHIP

- § 34:16 The law applicable in disputed paternity proceedings
- § 34:17 Appeal and review
- § 34:18 [Reserved]

CHAPTER 35. THE OTHER OBJECTS OF THE CLIENT'S BOUNTY

- § 35:1 The daughter-in-law
- § 35:2 The childless couple
- § 35:3 Other relatives
- § 35:4 The spouse's relatives
- § 35:5 The church
- § 35:6 Favorite charities
- § 35:7 Other special interests

CHAPTER 36. THE COMMON OWNERSHIP OF PROPERTY

- § 36:1 The common ownership of property, generally
- § 36:2 Checklist: The ways property may be owned or shared by more than one person
- § 36:3 The tenancy in common
- § 36:4 Using the tenancy in common
- § 36:5 The rights and obligations of a tenant in common

- § 36:6 Establishing the rights of the tenants in the property
- § 36:7 Time shares

CHAPTER 37. JOINT TENANCIES AND TENANCIES BY THE ENTIRETIES

- § 37:1 The nature of joint tenancies
- § 37:2 When and how to use joint tenancy ownership
- § 37:3 Checklist: Advantages of joint tenancy ownership
- § 37:4 Checklist: Disadvantages of joint tenancy ownership
- § 37:5 Creating the joint tenancy
- § 37:6 The rights of joint tenants among themselves
- § 37:7 Severing the joint tenancy
- § 37:8 Severance of joint tenancy upon separation or dissolution of marriage
- § 37:9 Checklist: Acts that destroy the joint tenancy
- § 37:10 Breaking up unwanted joint tenancies
- § 37:11 Checklist: Steps to take in breaking up a joint tenancy
- § 37:12 The joint tenancy and the resulting trust
- § 37:13 The joint tenancy and the income tax
- § 37:14 The joint tenancy and the gift tax
- § 37:15 The joint tenancy and the Illinois Estate Tax
- § 37:16 The joint tenancy and the federal estate tax
- § 37:17 The tenancy by the entireties

CHAPTER 38. PAYABLE ON DEATH ACCOUNTS

- § 38:1 The nature of the payable on death account
- § 38:2 Making optimum use of payable on death accounts
- § 38:3 Checklist: Advantages of the payable on death account
- § 38:4 Using the payable on death account
- § 38:5 The Illinois Trust and Payable on Death Accounts Act
- § 38:6 Burden on payable on death accounts for estate obligations
- § 38:7 The payable on death account and federal estate taxes
- § 38:8 Rights of beneficiary who predeceases the settlor
- § 38:9 Termination or revocation of the payable on death account
- § 38:10 Transfer on Death (TOD) registration of securities

CHAPTER 39. LIFE ESTATES

§ 39:1 The nature of the life estate

§ 39:2	Creating the life estate
§ 39:3	The life estate subject to a condition
§ 39:4	The Rule in Shelley's Case
§ 39:5	Checklist: Advantages of the life estate
§ 39:6	Checklist: Disadvantages of the life estate
§ 39:7	Checklist: The rights normally enjoyed by the life tenant
§ 39:8	The usual obligations and duties of the life tenant
§ 39:9	The right of a life tenant to consume or otherwise dispose of the principal
§ 39:10	Right of life tenant to rent from agricultural operations if life tenancy terminates
§ 39:11	Waste
§ 39:12	Terminating the life estate
§ 39:13	The life estate and the Principal and Income Act
§ 39:14	The valuation of life estates for tax purposes
§ 39:15	Judicial sale of life estate and remainder
§ 39:16	The rights of the tenant pur autrie vie
§ 39:17	The life estate qualified for the marital deduction

CHAPTER 39A. REAL PROPERTY TRANSFER ON DEATH INSTRUMENT ACT

§ 39A:1	Short title and definitions
§ 39A:2	Applicability and general provisions
§ 39A:2.50	Trust as beneficiary
§ 39A:3	Requirements
§ 39A:4	Formalities
§ 39A:5	Revocation
§ 39A:6	Effect of transfer on death instrument during owner's life
§ 39A:7	Effect of transfer on death instrument at owner's death
§ 39A:8	Joint owners
§ 39A:9	Notice of death affidavit, acceptance and effective date of transfer
8 39A·10	Disclaimer rights of creditors and limitations

CHAPTER 40. FUTURE INTERESTS IN PROPERTY

§ 40:1	Future interests in property
§ 40:2	Checklist: Definitions relating to future interests in
	property
§ 40:3	The base or determinable fee
§ 40:4	Reversions

§ 40:5	Estates on condition
§ 40:6	The possibility of reverter
§ 40:7	The right of reentry
§ 40:8	Remainder interests
§ 40:9	Cross remainders
§ 40:10	Vested remainders
§ 40:11	Contingent remainders
§ 40:12	Rules for determining the character of remainder interest
§ 40:13	Executory interests
§ 40:14	Possibility of issue extinct
CHAP	TER 41. POWERS OF APPOINTMENT
§ 41:1	The nature of the power of appointment
§ 41:1.30	Application of Uniform Powers of Appointment Law
§ 41:1.50	
§ 41:2	Testamentary powers of appointment
§ 41:3	Non-testamentary powers of appointment
§ 41:4	Advantages and disadvantages of the power of appointment
§ 41:5	The tax implications of the power of appointment
§ 41:6	The special, exclusive, testamentary power of appointment
§ 41:7	The exercise of the power of appointment
§ 41:7.50	Powerholder's authority to revoke or amend exercise
§ 41:7.60	Power to contract
§ 41:7.70	Creditors' claims
§ 41:8	Release of a power
§ 41:9	The disclaimer of the power of appointment
§ 41:10	Disposition of trust property subject to power
§ 41:11	Disposition of ineffectively appointed property under general power; capture doctrine
§ 41:12	Disposition of unappointed property
	TER 42. CONTRACTS, AGREEMENTS
AND (CONVEYANCES
	Contracts, agreements and conveyances, generally
	Oral agreements—Dead Man's Act
· ·	—Statute of frauds
	Agreement to will property
	Agreement not to make or revoke a will
§ 42:6	Specific performance of contract to convey real estate
§ 42:7	Options to buy personal property

CHAPTER 43. THE CLIENT'S INVESTMENT PROGRAM

A. HELPING CLIENTS ORGANIZE THEIR INVESTMENT PROGRAMS

§ 43:1	The function of the lawyer in advising clients abo	ut
	investments	

- § 43:2 Basic approaches to investments
- § 43:3 Checklist: Ways to delegate part or all the work and responsibility of investing
- § 43:4 Checklist: Rules for avoiding unsafe investments

B. GETTING INVESTMENT INFORMATION

- § 43:5 Sources of investment information
- § 43:6 The selection and use of a stockbroker
- § 43:7 Using investment counseling
- § 43:8 Using the computer and Internet for investing

C. AVOIDING RISKY INVESTMENTS

- § 43:9 Honest investments with no chance of success
- § 43:10 The surviving spouse's new business
- § 43:11 The businessman's risk
- § 43:12 Checklist: Necessary factors for success of a businessman's risk

D. AVOIDING FRAUDS

- § 43:13 Consumer fraud
- § 43:14 The con man
- § 43:15 Checklist: Common forms of confidence games

CHAPTER 44. CASH, SAVINGS AND GOVERNMENT BONDS

- § 44:1 Cash on hand
- § 44:2 Checking and savings accounts
- § 44:3 Rules determining amount of insurance coverage for savings accounts
- § 44:4 Accounts and notes receivable
- § 44:5 Treasury bills and notes
- § 44:6 U.S. government bonds
- § 44:7 Tax-exempt government obligations

CHAPTER 45. CORPORATE STOCKS AND BONDS

- § 45:1 Problems relating to corporate securities, generally
- § 45:2 Common stocks
- § 45:3 The advantages and disadvantages of corporate common stocks
- § 45:4 Terminology used in connection with common stocks
- § 45:5 Investing in unlisted securities
- § 45:6 Over-the-counter trading
- § 45:7 Stocks listed on the exchanges
- § 45:8 Preferred stocks
- § 45:9 Corporate bonds

CHAPTER 46. MUTUAL FUNDS

- § 46:1 Mutual funds
- § 46:2 Checklist: Advantages of mutual funds
- § 46:3 Checklist: Disadvantages of mutual funds
- § 46:4 Mutual municipal funds

CHAPTER 47. REAL ESTATE IN THE PLAN

- § 47:1 The place of real estate in the plan
- § 47:2 The real estate lease
- § 47:3 The installment contract for deed
- § 47:4 Below-market loans and foregone interest
- § 47:5 [Reserved]
- § 47:6 Options to buy or sell real estate
- § 47:7 The real estate mortgage
- § 47:8 [Reserved]
- § 47:9 The sale and leaseback
- § 47:10 Real estate in a foreign state
- § 47:11 Real estate in a foreign country

CHAPTER 48. HOLDING AND CONVEYING TITLE TO REAL ESTATE

- § 48:1 Rights in real estate, generally
- § 48:2 How title to real estate is held
- § 48:3 How title to real estate is sold
- § 48:4 How title to real estate is transferred
- § 48:5 The consideration for a deed
- § 48:6 The acknowledgment of a deed
- § 48:7 The Illinois real estate transfer tax
- § 48:8 The delivery of a deed
- § 48:9 The acceptance of the deed

- § 48:10 Mental capacity required to make a valid conveyance
- § 48:11 Protecting investments in real estate
- § 48:12 The merchantability of title to real estate
- § 48:13 Incorporating real estate
- § 48:14 The deed construed to be a mortgage
- § 48:15 Gaining and losing title by adverse possession
- § 48:16 The construction of deeds

CHAPTER 49. PARTITION, FORECLOSURE, AND EMINENT DOMAIN

- § 49:1 Partition of real estate
- § 49:2 Foreclosure of real estate mortgages
- § 49:3 Condemnation of real estate

CHAPTER 49A. UNIFORM PARTITION OF HEIRS PROPERTY ACT

- § 49A:1 Partition of "heirs property"
- § 49A:2 Relationship to Code of Civil Procedure
- § 49A:3 Service; posting
- § 49A:4 Commissioners
- § 49A:5 Determination of value
- § 49A:6 Cotenant buyout
- § 49A:7 Partition alternatives
- § 49A:8 Consideration for partition in kind
- § 49A:9 Open-market sale, sealed bids, or auction
- § 49A:10 Report of open-market sale
- § 49A:11 Costs

CHAPTER 50. REAL ESTATE INVESTMENTS

- § 50:1 The kinds of real estate investments, in general
- § 50:2 The home
- § 50:3 The cooperative apartment
- § 50:4 The condominium
- § 50:5 The subdivision
- § 50:6 The cemetery lot
- § 50:7 Tax titles
- § 50:8 Real estate as part of a good investment program

CHAPTER 51. THE LAND TRUST

A. THE NATURE OF THE LAND TRUST

§ 51:1 The use of the land trust

	ESTATE I LANNING AND ADMINISTRATION
§ 51:3 The § 51:4 Che	legal nature of the land trust "hybrid" land trust cklist: Advantages of the land trust cklist: Disadvantages of the land trust
	TING, ACTIVATING AND OPERATING THE TRUST
\$ 51:6 \$ 51:7 \$ 51:8 \$ 51:9 \$ 51:10 \$ 51:11	Setting up the land trust Applicability of Statute of Frauds Coordinating the land trust with other entities The buy-sell agreement and the land trust Construction of land trusts Amending a land trust Terminating the land trust
C. THE	TRUSTEE OF THE LAND TRUST
§ 51:13 Th	e trustee of the land trust e successor trustee of the land trust e duties and liabilities of the land trustee
	DUTY TO DISCLOSE INFORMATION JT THE LAND TRUST
§ 51:16 Th	e duty to disclose information about a land trust e Land Trust Beneficial Interest Disclosure Act le of residential property subject to Land Trust Act
E. THE	RIGHTS OF BENEFICIARIES AND OTHERS
	e right of the beneficiaries to deal with the trust roperty
\$ 51:19 Tra \$ 51:20 Sec \$ 51:21 Th \$ 51:22 Th of	ansferring beneficial interests in the land trust curity interests in beneficial interests e Land Trust as Creditor Act e right of a beneficiary to force a sale or partition the real estate forcing judgment against real estate in land trust
F. TAX I	MPLICATIONS OF THE LAND TRUST

§ 51:26 Estate taxes and the land trust

The income tax and the land trust

The gift tax and the land trust

CHAPTER 52. THE FARM AS AN INVESTMENT

§ 52:1 The farm as an investment, generally

§ 51:24

§ 51:25

52:2	Making profits operating an Illinois farm
\$ 52:3	Problems of managing the farm investment
52:4	The farm lease
52:5	Emblements
52:6	Selling the farm investment
CHAI	PTER 53. OTHER INVESTMENTS
53:1	Other investments, generally
53:2	Puts and calls
53:3	Commodities
53:4	Oil and gas leases
53:5	Patents
53:6	Copyrights
53:7	Assets of historical and genealogical significance
\$ 53:8	Checklist: Disposing of historical and genealogical books, papers, letters, etc
53:9	Collections: Antiques, art, stamps and coins
53:10	Checklist: Ways to dispose of valuable collections
CHAI	PTER 54. STARTING A NEW BUSINESS
54:1	Problems in starting a new business, generally
54:2	Checklist: Principal causes of business failure
54:3	Buying an existing business
\$ 54:4	Checklist: Advantages and disadvantages of buying the stock of a selling corporation
\$ 54:5	Checklist: Some of the matters to be covered in buying business assets
54:6	The sole proprietorship, generally
54:7	Checklist: Advantages of the sole proprietorship
54:8	Checklist: Disadvantages of the sole proprietorship
54:9	The uses of the franchise
54:10	Checklist: The advantages of a good franchise
54:11	Checklist: Possible disadvantages of the franchise
CHAI	PTER 55. PARTNERSHIPS
55:1	The use of the partnership form of business
55:2	The advantages of a partnership
55:3	The disadvantages of a partnership and ways to avoid them
55:4	The partnership agreement
55:5	Formation of a partnership
55:6	When property is partnership property
55:7	The partner as agent of the partnership
55:8	Partnership liable for partner's actionable conduct

§ 55:9	Partner's liability	
§ 55:10	Partner's rights and duties	
§ 55:11	General standards of partner's conduct	
§ 55:12	Transfer of partner's transferable interest	
§ 55:13	Events that cause a partner's dissociation	
§ 55:14	Events that cause dissolution and winding up of a	
	partnership business	
§ 55:15	The limited partnership	
§ 55:16	The joint venture	
§ 55:17	Dissolving a partnership	
CHAF	PTER 55A. LIMITED LIABILITY	
COMI	PANY	
§ 55A:1	Organization of a limited liability company	
§ 55A:2	Limited liability company name	
§ 55A:3	Articles of organization of limited liability company	
§ 55A:4	Liability of members and managers of limited liability company	
§ 55A:5	Management of limited liability company	
CHAPTER 56. ORGANIZING THE CLOSE		
CORF	PORATION	
§ 56:1	The use of the corporate form	
§ 56:2	Checklist: Advantages of incorporating	
§ 56:3	Checklist: Disadvantages of incorporating	
§ 56:4	The limited liability of shareholders	
§ 56:5	Piercing the corporate veil	
§ 56:6	Limiting the liability of directors	
§ 56:7	Financing the new corporation	
§ 56:8	Types of securities issued by corporations	
§ 56:9	The incorporating procedure	
§ 56:10	Checklist: Special problems of corporations	
§ 56:11	The preincorporation subscription agreement	
§ 56:12	The Illinois Close Corporation Act	
§ 56:13	Written agreements by shareholders of close corporations for conduct of business	
§ 56:14	Management of close corporation by shareholders	
§ 56:15	The Illinois Limited Liability Company	
§ 56:16	The thin corporation	
§ 56:17	Checklist: Ways to keep the original investment to a minimum	
§ 56:18	The Small Business Corporation	

Governmental regulation of sale of securities

Corporation's respondeat superior liability

§ 56:19

§ 56:20

CHAPTER 57. THE PROFESSIONAL CORPORATION

- § 57:1 The uses of the professional association or corporation
- § 57:2 The Professional Service Corporation Act
- § 57:3 The Professional Association Act
- § 57:4 Practicing law as a professional corporation or professional association

CHAPTER 58. PROBLEMS OF OPERATING THE CLOSELY HELD CORPORATIONS

- § 58:1 The operating problems of corporations, generally
- § 58:2 Ethical problems in advising the close corporation
- § 58:3 The civil liability of corporate officers and directors
- § 58:4 Checklist: Grounds for civil liability of a corporate director under Illinois law
- § 58:5 Indemnification of officers and directors
- § 58:6 Checklist: Ways to avoid director's liability
- § 58:7 The criminal liability of corporate officers and directors
- § 58:8 Checklist: Acts which can make a director criminally liable
- § 58:9 The insurance program of the business entity
- § 58:10 Checklist: Suggestions about the company's insurance program
- § 58:11 The doctrine of corporate opportunity
- § 58:12 "Doing business" outside Illinois

CHAPTER 59. PROVIDING FOR BUSINESS CONTROL AND CONTINUATION

- § 59:1 The importance of keeping a business going
- § 59:2 Checklist: Reasons for keeping control of the close corporation
- § 59:3 Checklist: Ways to avoid losing control of the close corporation
- § 59:4 Providing continuity of management
- § 59:5 Controlling the voting of shares
- § 59:6 The informal pooling agreement
- § 59:7 Shareholders' contracts
- § 59:8 The voting trust and the voting agreement
- § 59:9 Nonvoting shares
- § 59:10 Proxies
- § 59:11 Business continuation trusts
- § 59:12 Disposing of the family business on death of the owner

- § 59:13 Direction in the will to continue the business
- § 59:14 Direction in the will to incorporate
- § 59:15 Obtaining court authority to continue the business

CHAPTER 60. THE BUY-SELL AGREEMENT

- § 60:1 The use of buy-sell agreements, generally
- § 60:2 Checklist: Advantages of the buy-sell agreement
- § 60:3 Restrictions on the sale of stock
- § 60:4 Fixing the purchase price
- § 60:5 Providing for payment of the purchase price
- § 60:6 The buy-sell agreement for the sole proprietorship
- § 60:7 The buy-sell agreement for the partnership
- § 60:8 The corporation's buy-sell agreement
- § 60:9 Tax consequences of the buy-sell agreement

CHAPTER 61. RIGHTS OF STOCKHOLDERS

- § 61:1 The rights of stockholders, generally
- § 61:2 Checklist: The rights of stockholders
- § 61:3 The right to inspect corporate books and records
- § 61:4 The problems of the minority stockholder
- § 61:5 Statutory shareholder remedies
- § 61:6 The court ordered purchase of a shareholder's shares
- § 61:7 The fiduciary obligation of those in control of a closely held corporation
- § 61:8 Right of shareholders to dissent

CHAPTER 62. SELLING OR LIQUIDATING THE CLOSE CORPORATION

- § 62:1 Deciding whether to retain or sell the business
- § 62:2 Checklist: Advantages of selling out during one's lifetime
- § 62:3 Checklist: Disadvantages of selling out during one's lifetime
- § 62:4 The pros and cons of going public
- § 62:5 Appointment of receiver for corporation
- § 62:6 The liquidation trust
- § 62:7 Dissolving the corporation

CHAPTER 63. [Reserved]

CHAPTER 64. EMPLOYMENT AS PART OF THE ESTATE PLAN

§ 64:1 Selecting the job

§ 64:2	Checklist: Benefits provided by some or all employers
§ 64:3	Checklist: Essential facts about a prospective
	employer
§ 64:4	A promotion or a change of jobs
§ 64:5	Checklist: Factors to be weighed in considering a new
0.4.0	job
§ 64:6	Checklist: Laws regulating wages, hours and other conditions of employment
§ 64:7	The employment contract
§ 64 :8	The covenant not to compete
§ 64:9	The trade secrets agreement
§ 64:10	The work for hire agreement
§ 64:11	Employee manuals
§ 64:12	The executive's salary
§ 64:13	The executive bonus
§ 64:14	Deferred compensation
§ 64:15	Employee stock purchase plans
§ 64:16	The incentive stock option plan
§ 64:17	Death benefits
§ 64:18	Group life insurance
§ 64:19	Individual life insurance contract
§ 64:20	Split dollar life insurance
§ 64:21	The cafeteria plan
§ 64:22	Dependent care assistance
§ 64:23	Sickness and disability payments
§ 64:24	The employee's home office
§ 64:25	Other company benefits
§ 64:26	Terminating the employment
§ 64:27	State unemployment compensation
§ 64:28	Checklist: Eligibility requirements for unemployment compensation

CHAPTER 65. [Reserved]

CHAPTER 66. [Reserved]

CHAPTER 67. [Reserved]

CHAPTER 68. [Reserved]

CHAPTER 69. THE LIFE INSURANCE CONTRACT

§ 69:1 The nature and effective use of life insurance

ESTATE PLANNING AND ADMINISTRATION

§ 69:2	The insurable interest
§ 69:3	Checklist: Those who have an insurable interest
§ 69:4	Beneficiary clauses
§ 69:5	Checklist: Steps in forming a sound beneficiary clause
§ 69:6	Changing the beneficiary
§ 69:7	Settlement options
§ 69:8	Loan and cash settlement provisions
§ 69:9	Double indemnity
§ 69:10	Waiver of premiums
§ 69:11	The incontestable clause
§ 69:12	Misstatement of age
§ 69:13	Suicide
§ 69:14	Misrepresentations by applicant
§ 69:15	Killing of insured by beneficiary
§ 69:16	Life insurance and airplane accidents
§ 69:17	Other provisions of the life insurance contract
§ 69:18	Purchase of insurance by a minor
§ 69:19	The third party beneficiary

CHAPTER 70. KINDS OF LIFE INSURANCE

§ 70:1	The kinds of life insurance, generally
§ 70:2	Ordinary life insurance
§ 70:3	Family income and maintenance insurance
§ 70:4	Annuity policies
§ 70:5	The variable annuity
§ 70:6	Endowment policies
§ 70:7	Juvenile insurance
§ 70:8	Term insurance
§ 70:9	Credit life insurance
§ 70:10	Mortgage insurance
§ 70:11	Flight insurance
8 70.19	Votoran'a life incurance

CHAPTER 71. GETTING THE MOST OUT OF LIFE INSURANCE

§ 71:1	The objectives of life insurance
§71:2	Checklist: Advantages of life insurance
§ 71:3	Checklist: Disadvantages of life insurance
$\S 71:4$	The amount of life insurance needed
§ 71:5	The ownership of the policy
§ 71:6	Life insurance and the marital deduction
§ 71:7	The life insurance trust
§ 71:8	Keeping life insurance proceeds out of the insured's
	taxable estate

- § 71:9 Programming life insurance
 § 71:10 Checklist: Special reasons for life insurance for the wife
 § 71:11 Life insurance for the minor children
 § 71:12 Payment of proceeds to beneficiary
- CHAPTER 72. GIFTS IN THE ESTATE PLAN
- § 72:1 Gifts, in general
- § 72:2 Checklist: Advantages of making large gifts
- § 72:3 Checklist: Disadvantages of making large gifts
- § 72:4 Checklist: Suggestions for selecting gift property
- § 72:5 Legal requirements of a gift
- § 72:6 Undue influence in causing a gift
- § 72:7 Gifts of fractional interests
- § 72:8 Giving the family residence
- § 72:9 Timing the gift
- § 72:10 The gift and leaseback
- § 72:11 Gift in contemplation of death
- § 72:12 Gifts to the spouse
- § 72:13 Mental capacity required to make a gift

CHAPTER 73. PRESUMPTIONS ABOUT GIFTS OF PROPERTY

- § 73:1 Presumptions about gifts, generally
- § 73:2 Presumptions about gifts of property
- § 73:3 The presumption of gift of property placed in joint tenancy
- § 73:4 Rebutting the presumption of gift of property placed in joint tenancy
- § 73:5 The convenience account

CHAPTER 74. [Reserved]

CHAPTER 75. FRAUDULENT GIFTS AND TRANSFERS

- § 75:1 The problems of fraudulent gifts and transfers
- § 75:2 Transfers in fraud of the spouse
- § 75:3 Checklist: Legal principles applicable to transfers in fraud of spouse
- § 75:4 Transfers in fraud of creditors

CHAPTER 76. CHARITABLE GIFTS

§ 76:1 Charitable gifts, in general

ESTATE PLANNING AND ADMINISTRATION

§	76:2	Checklist: Ways to make gifts to charities
§	76:3	Checklist: Advantages of lifetime charitable gifts
§	76:4	Checklist: Disadvantages of lifetime charitable gifts
§	76:5	Checklist: Ways to avoid fraudulent charities
§	76:5.50	The Illinois Solicitation for Charity Act
§	76:6	Charitable contribution deductions
§	76:7	Organizations eligible to receive tax-deductible charitable gifts
§	76:8	The ceiling on charitable gifts
§	76:9	The donees that do or do not qualify to receive charitable contributions
§	76:10	The gift of property to a charity
§	76:11	Performing services for a charity
§	76:12	The bargain sale to a charity
§	76:13	Contributions of future interests in tangible personal property
§	76:14	The charitable remainder annuity trust
§	76:15	The charitable remainder unitrust
§	76:16	The pooled income fund
§	76:17	The charitable gift of the residence or farm
§	76:18	The Charitable Trust Act

CHAPTER 77. DANGEROUS AND INEFFECTIVE ESTATE PLANNING "TOOLS"

- § 77:1 Avoiding the use of dangerous and ineffective "tools"
- § 77:2 Checklist: Dangerous and ineffective estate planning "tools"
- § 77:3 The buried coffee can, mattress, etc
- § 77:4 Large accumulations of cash
- § 77:5 The homemade will
- § 77:6 The undelivered deed and other documents
- § 77:7 The joint safe deposit box

CHAPTER 78. FRAUD, DURESS AND UNDUE INFLUENCE AND OTHER IMPROPER CONDUCT

- § 78:1 The problems of fraud, duress, undue influence, etc.
- § 78:2 Fraud
- § 78:3 Duress
- § 78:4 Undue influence
- § 78:5 Wrongful interference with inheritance or gift
- § 78:6 Wrongful destruction of will
- § 78:7 Trusts by operation of law

§ 78:8	The constructive trust
§ 78:9	The existence of a fiduciary relationship
§ 78:10	Rebutting the presumption of undue influence
§ 78:11	The constructive trust and the statute of limitations
§ 78:12	The duties of the constructive trustee
§ 78:13	Damages for breach of fiduciary relationship
§ 78:14	Right to follow constructive trust property into hands
	of transferee
§ 78:15	The nature of the resulting trust

CHAPTER 79. REDUCING THE IMPACT OF CLAIMS, LOSSES AND ESTATE DEPLETION

	,
§ 79:1	Reducing the impact of catastrophe, generally
§ 79:2	Homeowner's and renter's insurance
§ 79:3	Personal and family liability
§ 79:4	Charge plate liability
§ 79:5	Automobile liability
§ 79:6	Personal theft insurance
§ 79:7	Other types of insurance protection
§ 79:8	Professional liability insurance
§ 79:9	Super liability to one or more million dollars

CHAPTER 80. PLANNING FOR DEBTORS AND FINANCIALLY DISTRESSED

§ 80:1	The significance of debts in estate planning
§ 80:2	Checklist: Factors which may disturb the burden of estate debts
§ 80:3	Personal and business debts
§ 80:4	Checklist: Ways a person may be compelled to make support payments for others
§ 80:5	Statute of limitations and statutes of repose
§ 80:6	Table: Limitations of actions
§ 80:7	Effect of person's death on statute of limitations
§ 80:8	The statute of limitations in medical malpractice cases
§ 80:9	Checklist: Facts which may toll the statute of limitations
§ 80:10	The survival and abatement of causes of action
§ 80:11	Checklist: Causes of action which survive in Illinois
§ 80:12	Checklist: Causes of action which do not survive in Illinois
§ 80:13	Estate planning for the financially distressed
§ 80:14	Debtors' exemptions
§ 80:15	Usurious interest

ESTATE PLANNING AND ADMINISTRATION

Homestead
Homesteau
Debt adjustment
Bankruptcy
Discharge of debtor
Debts not discharged in bankruptcy
Governmental assistance
Charitable assistance
Fraternal benefits

CHAPTER 81. DEALING WITH PROBLEMS CAUSED BY SICKNESS AND ACCIDENT

§ 81:1	Reducing the devastation caused by sickness and
	accident
$\S 81:2$	Checklist: Financial aids when sickness strikes
$\S 81:3$	Checklist: Forms of recovery when an accident strikes
§ 81:4	[Reserved]
$\S 81:5$	Health and accident insurance
§ 81:6	Workers' compensation
§ 81:7	Actions for personal injuries
§ 81:8	Wrongful death

CHAPTER 82. [Reserved]

CHAPTER 83. [Reserved]

CHAPTER 84. [Reserved]

Volume 18

CHAPTER 85. WHEN A PERSON DIES 8 85:1 The immediate problems created by a death

85:1	The immediate problems created by a death
85:2	The legal definition of death
85:3	The inquest
85:4	The autopsy
85:5	Form: Authorization by decedent to perform autopsy
85:6	Form: Authorization by spouse or adult child to perform autopsy
85:6.50	Liability for wrongful autopsy
85:7	Disposition of the body
85:7.50	Determining the right to control the disposition of remains
85:8	Suicide

§ 85:9	The body and its burial
§ 85:10	Checklist: Provisions relating to the Cemetery
	Protection Act
§ 85:11	Pre-need funeral contracts
§ 85:12	Funeral arrangements
§ 85:13	The obituary
§ 85:14	Cremation
§ 85:15	The proof of death
§ 85:16	Disinterment
§ 85:17	Liability for improper manner of reinterment

CHAPTER 86. STEPS IMMEDIATELY FOLLOWING A DEATH

§ 86:1	The period immediately following a death	
§ 86:2	Checklist: Steps to be taken immediately after death	
§ 86:3	Checklist: Additional steps to be taken before or soo after opening the estate	
§ 86:4	Checklist: Ways to find all the decedent's property	
§ 86:5	Checklist: Ways to make cash available quickly	
§ 86:6	Obtaining release of bank accounts, box, etc	
§ 86:7	Form: Letter requesting information and	
	authorization of personal representative	
§ 86:8	The decedent's incomplete transactions	
§ 86:9	The executor de son tort	
§ 86:10	Protecting rights in nonprobate assets	

CHAPTER 87. WHEN A BENEFICIARY CAUSES THE DEATH OR HAS INFLICTED OTHER WRONGS

§ 87:1	The consequences of a death caused by one who	
	benefits	
§ 87:2	The burden of proving wrongful causing of death	
§ 87:3	When an heir kills the decedent	
§ 87:4	When a beneficiary kills a testator	
§ 87:5	When a joint tenant kills another joint tenant	
§ 87:6	When the remainderman kills the life tenant	
§ 87:7	When a trust beneficiary kills the donor	
§ 87:8	When an insurance beneficiary kills the insured	
§ 87:9	When a beneficiary kills one covered by pension,	
	profit sharing or other form of benefit	
§ 87:10	When a parent has neglected a child who is now	
	deceased	
§ 87:11	When a beneficiary has been convicted of certain	

offenses against an elderly person or a person with a disability

CHAPTER 88. AVOIDING PROBATE

§ 88:1	Determining whether probate is necessary	
§ 88:2	Checklist: Some reasons an estate is probated	
§ 88:3	Checklist: Situations where probate may not be necessary	
§ 88:4	Avoiding probate by using a living trust	
§ 88:5	Agreement not to probate an estate	
§ 88:6	Form: Agreement of heirs to settle estate without administration	
§ 88:7	Using a bond in lieu of probate	
§ 88:8	Form: Bond to avoid probate	
§ 88:9	Clearing title to real estate without probate	
§ 88:10	Litigation by an estate when no letters of office are	

CHAPTER 89. SMALL ESTATES PROCEDURES

§ 89:1	The use of small estates affidavits	
§ 89:2	The contents of the small estates affidavit	
§ 89:3	The obligation of the debtor to deliver funds and assets	
§ 89:4	The persons entitled to payment of assets under a small estates affidavit	
§ 89:5	The appointment of an agent for interested persons	
§ 89:6	Indemnification by the affiant	
§ 89:7	Affidavit by nonresident affiant	
§ 89:8	Preparing the small estates affidavit for a decedent's estate	
§ 89:9	Form: Small estate affidavit	
§ 89:10	Estate planning to avoid probate, using the small estate affidavit and the comprehensive living trust	

CHAPTER 90. THE PROBATE PROCESS

§ 90:1	The probate process, generally	
§ 90:2	The law governing probate proceedings	
§ 90:3	Probate proceedings in federal courts	
§ 90:4	Probate proceedings in more than one county	
§ 90:5	Change of venue or judge in probate matters	
§ 90:6	The resident agent for the nonresident executor	
§ 90:7	The titles of representatives in decedents' estates	
§ 90:8	Terminology in probate proceedings	

§ 90:9	Probate pleading, generally			
§ 90:10	The forms used in probate			
§ 90:11	Joinder of different matters in probate proceedings			
§ 90:12	The standing required to appear in probate proceedings			
§ 90:13	The procedure in obtaining jurisdiction over			
	interested parties			
§ 90:14	Form: Summons			
§ 90:15	Form: Affidavit of service of summons outside Illinois			
§ 90:16	Form: Affidavit of service by publication			
§ 90:17	Form: Notice by publication			
§ 90:18	Form: Certificate of mailing notice by publication			
§ 90:19	Form: Order of default			
§ 90:20	Form: Appearance			
§ 90:21	Form: Notice of hearing on petition			
§ 90:22	Form: Certificate of mailing			
§ 90:23	Form: Affidavit as to military service			
§ 90:24	Motion and petition practice in probate proceedings			
§ 90:25	Form: Motion for leave to appear (U.P.F. No. 49)			
§ 90:26	The need to sign probate documents			
§ 90:27	The motion for judgment on the pleadings			
§ 90:28	The motion for summary judgment			
§ 90:29	The motion to strike an affirmative defense			
§ 90:30	Setting the motion or petition for hearing			
§ 90:31	Form: Notice of motion			
§ 90:32	Form: Order setting motion for hearing			
§ 90:33	Depositions in probate matters			
§ 90:34	Form: Notice of discovery deposition			
§ 90:35	Form: Notice of evidence deposition			
§ 90:36	Form: Subpoena for deposition			
§ 90:37	Form: Commission to take deposition outside Illinois			
§ 90:38	Form: Notice of filing deposition			
§ 90:39	Jury trials in probate matters			
§ 90:40	Form: Jury demand			
§ 90:41	The doctrine of relation back			
§ 90:42	Form: Subpoena			
§ 90:43	Compelling attendance of witnesses and productions of documents			
§ 90:44	Taking testimony in probate proceedings			
§ 90:45	Appeals from orders of probate court			
	Production of the second of th			

CHAPTER 91. THE PROBATE JUDGE AND THE PROBATE COURT

§ 91:1 The organization of the probate court

	ESTATE PLANNING AND ADMINISTRA			
§ 91:2 The probate judge				
- 1	Substitution of judges in probate proceedings			
	The conduct of the probate judge			
_	Ex parte communications with the probate court			
§ 91:6 The circuit clerk				
· ·	Form: Certified copy of document			
§ 91:8 Form: Exemplification				
§ 91:9 Probate court files				
§ 91:10 The public's right of acce	ess to court records			
	of a request to seal court records			
CHAPTER 92. THE A	TTORNEY IN			
PROBATE PROCEEDI	NGS			
§ 92:1 The role of the attorney generally	y in probate proceedings,			
§ 92:1.50 The role of the Attorne	y General in probate proceedings			
§ 92:2 The attorney's employe	nent agreement			
§ 92:3 The attorney for the pe	ersonal representative			
§ 92:4 The attorney's conflicts probate matters	s of interest in handling			
§ 92:5 Handling a client's pro-	perty			
§ 92:6 The judicial disqualific				
§ 92:7 The attorney as witnes				
§ 92:8 Sanctions imposed upon				
§ 92:9 Contempt of court by the				
§ 92:10 Discipline of attorney f				
§ 92:11 Criminal liability of the				
§ 92:12 Civil liability of the pro				
§ 92:13 Liability of attorney for	·			
§ 92:14 Liability of attorney for				
	, secretaries, and other staff			
members				
§ 92:15 Handling probate files-	—Duty to keep records			
CHAPTER 93. ADMIN	NISTRATION TO			
COLLECT				
§ 93:1 The nature of the admin	istration to collect			
§ 93:2 Proceedings to appoint a	n administrator to collect			
	election of the administrator			
	pintment of an administrator			
§ 93:5 Form: Petition for letters	s of administration to collect			
§ 93:6 The oath and bond of the				

§ 93:7 The powers of a guardian of a deceased ward as administrator to collect
§ 93:8 The powers and duties of the administrator to collect
§ 93:9 Form: Petition of administrator to collect to vote corporate stock
§ 93:10 Form: Order granting authority to administrator to collect to vote stock
§ 93:11 The termination of the powers of the administrator to collect

CHAPTER 94. PROTECTING THE PROPERTY OF THE MISSING PERSON

- § 94:1 Problems of the missing person
- § 94:2 Administration to collect for a missing person
- § 94:3 Form: Petition for letters of administration to collect for missing person
- § 94:4 Form: Notice by publication to missing person
- § 94:5 Form: Notice of issuance of letters of administration to collect for missing person
- § 94:6 Powers and duties of administrator to collect
- § 94:7 Termination of powers of administrator to collect

CHAPTER 95. SUMMARY ADMINISTRATION

- § 95:1 The nature of summary administration
- § 95:2 The advantages and disadvantages of summary administration
- § 95:3 Requirements for distribution on summary administration
- § 95:4 The petition for summary administration
- § 95:5 Form: Petition for admission of will and summary administration
- § 95:6 Form: Petition for summary administration in intestate estate
- § 95:7 The consent to summary administration
- § 95:8 The refunding bond
- § 95:9 The notice of hearing
- § 95:10 Form: Notice of petition for summary administration of decedent's estate
- § 95:11 The filing and disposition of claims
- § 95:12 The powers of the court on summary administration
- § 95:13 Form: Order admitting will and for summary administration
- § 95:14 Form: Order for summary administration of intestate estate

- § 95:15 Procedure upon refunding distributed property
- § 95:16 Payment or delivery of personal estate on order for summary administration

CHAPTER 96. INDEPENDENT ADMINISTRATION

§ 96:1	The nature of independent administration
§ 96:2	Form: Petition for probate of will and for letters
	testamentary—Independent administration
§ 96:3	Form: Petition for letters of administration—
	Independent administration
§ 96:4	Notice to interested persons—Independent administration
§ 96:5	Form: Notice of independent administration—Cook County
§ 96:6	Form: Notice to heirs and legatees of rights in independent administration—Downstate
§ 96:7	Form: Notice to heirs and legatees—Will admitted
§ 96:8	Form: Notice of heirs—Petition for letters of
	administration (or letters of administration with will annexed)
§ 96:9	Form: Proof of mailing and publication
§ 96:10	Objections to independent administration
§ 96:11	The order for independent administration
§ 96:12	Protection during independent administration of persons under disability
§ 96:13	The personal fiduciary
§ 96:14	Termination of independent administration status
§ 96:15	Form: Petition to terminate independent administration
§ 96:16	Form: Notice of termination of independent administration
§ 96:17	Court proceedings during independent administration
§ 96:18	Service of inventory
§ 96:19	Spouse and child awards
§ 96:20	Administrative powers of the independent representative
§ 96:21	Protection of persons dealing with an independent representative
§ 96:22	Form: Petition to convert to independent administration
§ 96:23	Form: Order converting to independent administration
§ 96:24	Distribution
§ 96:25	Closing the estate
	-

§ 97:14

§ 97:15

§ 97:16

§ 97:17

§ 97:18

§ 97:19

§ 97:20

§ 96:26	Form: Order converting to independent administration for the purpose of closing estate
8 06.97	
§ 96:27	Form: Final report of independent representative
§ 96:28	Form: Notice of final report—Independent administration
§ 96:29	Form: Receipt and approval of closing of independent administration
§ 96:30	Form: Order of discharge—Independent
v	administration
CHAP	TER 97. THE DECEDENT'S HEIRSHIP
§ 97:1	The descent and distribution of property
§ 97:2	Illinois laws of descent and distribution
§ 97:3	Table: Illinois laws of intestate descent and distribution
§ 97:4	Posthumous children
§ 97:5	Determining nearest kindred
§ 97:6	Table: Determining nearest kindred according to the rules of civil law
§ 97:7	Finding the nearest kindred
§ 97:8	The doctrine of the worthier title
§ 97:9	Inheritance by, from, or through illegitimates
§ 97:10	The effect of illegitimacy on heirship
§ 97:11	The effect of parent's neglect upon inheritance from child
§ 97:12	Establishing right of illegitimate child to inherit from or through natural father
§ 97:13	The effect of adoption on heirship

§ 97:21 The order finding heirship § 97:22 Form: Declaration of heirship

§ 97:22 Form: Declaration of neirship

§ 97:23 Proceeding to amend the order of heirship

§ 97:24 Form: Petition to amend declaration of heirship

§ 97:25 Form: Order amending declaration of heirship

The proceeding to establish heirship

The hearing to establish heirship

Form: Suggested form of affidavit of heirship

The contested proceeding to establish heirship

Evidence in contested heirship proceedings

(decedent left no surviving spouse or descendant)

Form: Application for leave to testify as to heirship

Proving heirship by affidavit

CHAPTER 98. SIMULTANEOUS DEATHS AND COMMON CATASTROPHES

§ 98:1 The problems created by two deaths at or about the same time

- § 98:2 The Uniform Simultaneous Death Act § 98:3 The burden of proof under the Simultaneous Death Act
- § 98:4 The effect of a simultaneous death, common catastrophe or survival clause in the will

CHAPTER 99. MISSING HEIRS AND ESCHEATING PROPERTY

- § 99:1 The problems of missing heirs and beneficiaries
- § 99:2 Using the internet to find missing heirs
- § 99:3 Checklist: Other ways to find missing heirs and beneficiaries
- § 99:4 Escheat of real and personal estate
- § 99:5 Form: Petition and order for deposit of cash with county treasurer for the benefit of a lost heir or legatee
- § 99:6 Recovery of escheated property
- § 99:7 Form: Petition by lost heir or legatee for funds deposited with county treasurer
- § 99:8 Form: Order distributing deposited fund
- § 99:9 Disposition of benefits of missing heirs and beneficiaries
- § 99:10 Recovery of deposited funds by found beneficiary or heir

CHAPTER 100. OATH AND BOND OF PERSONAL REPRESENTATIVE

- § 100:1 Oath of the personal representative
- § 100:2 Form: Oath of office
- § 100:3 Bond of the personal representative
- § 100:4 Form: Bond of legal representative—Surety
- § 100:5 —No surety
- § 100:6 Form: Bond—New or additional—No surety
- § 100:7 Joint or several bonds
- § 100:8 Amount of bond
- § 100:9 Surety on the bond
- § 100:10 Justification of sureties
- § 100:11 Form: Application to act as an individual surety (1)
- § 100:12 Waiver of surety
- § 100:13 Acceptance of corporate representative
- § 100:14 Form: Acceptance of office
- § 100:15 Deposit in lieu or reduction of bond
- § 100:16 Form: Petition for authority to deposit personal property and to reduce amount of bond
- § 100:17 Form: Order directing deposit of personal property and reducing bond

§ 100:18 Further bond or security
§ 100:19 Additional bond for proceeds of sale or mortgage
§ 100:20 Counter security
§ 100:21 Release of surety
§ 100:22 Release of corporate surety

CHAPTER 101. LIABILITY OF SURETIES ON THE BOND

- § 101:1 The liability of sureties, generally
- § 101:2 Property protected by bond
- § 101:3 Breach
- § 101:4 Rights and remedies of sureties
- § 101:5 Accounting by sureties
- § 101:6 Suits on surety bond
- § 101:7 Notice to representative of action on bond

CHAPTER 102. OPENING THE INTESTATE ESTATE

§ 102:1 Selecting the proper county § 102:2 Opening the estate § 102:3 The qualifications of the administrator § 102:4 The right to act as, or nominate, the administrator § 102:5 Order of preference in issuance of letters of administration Proceedings to appoint an administrator § 102:6 § 102:7 Form: Petition for letters of administration § 102:8 Notice of petition to appoint administrator § 102:9 Form: Notice of hearing on petition for letters of administration § 102:10 Filing amended petition as to omitted or unnotified heir § 102:11 The oath and bond, or acceptance of office § 102:12 The order appointing the administrator § 102:13 Form: Appearance for appointment of administrator § 102:14 Form: Order appointing legal representative of decedent's estate § 102:15 Form: Letters of office—Decedent's estate § 102:16 Appointing the guardian (conservator) as administrator § 102:17 Form: Petition of guardian or conservator to be appointed administrator § 102:18 Successor administrators § 102:19 Form: Petition for letters of administration de bonis non

ESTATE PLANNING AND ADMINISTRATION

§ 102:20	Revocation of letters and issuance of new letters of administration
§ 102:21	Appointment of special administrator
§ 102:22	Special administrator to prosecute or defend a wrongful death action
§ 102:23	Special administrator for deceased party to action if no petition for letters is filed
§ 102:24	Probating the estate of viable fetus

CHAPTER 103. THE PUBLIC ADMINISTRATOR AND GUARDIAN

- § 103:1 The public administrator and guardian
- § 103:2 The powers and duties of the public administrator

CHAPTER 104. PROBATING THE WILL

§ 104:1	Problems in probating the will
§ 104:2	The proper county to probate the will
§ 104:3	Form: Application to transfer will
§ 104:4	Form: Order transferring will
§ 104:5	The duty to file the will
§ 104:5.50	Access to electronic will
§ 104:6	Altering or destroying a will
§ 104:7	Duty of executor to present the will for probate
§ 104:8	Time limit for filing the will
§ 104:9	Declination of executor to serve
§ 104:10	Form: Declination of office
§ 104:11	The petition to probate the will
§ 104:11.50	Admission of electronic will to probate
§ 104:12	Form: Petition for probate of will and for letters testamentary
§ 104:13	Form: Affidavit as to copy of will
§ 104:14	The petition for letters of administration with the will annexed
§ 104:15	Form: Petition for probate of will and for letters of administration with the will annexed
§ 104:16	Form: Petition for letters of administration with the will annexed
§ 104:17	The nonresident executor
§ 104:18	Form: Designation of resident agent
§ 104:19	The guardian ad litem
§ 104:20	Notice of probate of will
§ 104:21	Form: Notice to heirs and legatees of order denying admission of will to probate (no publication)

§ 104:22	Form: Notice to heirs and legatees of order admitting will to probate (publication required)
§ 104:23	Form: Notice to heirs and legatees of order denying admission of will to probate (publication required)
§ 104:24	Form: Entry of appearance—Probate of will
§ 104:25	Effect of failure to give required notice
§ 104:26	Presumptions that apply to the probate of a will
§ 104:27	Procedure when party has been omitted
§ 104:28	Rights of devisee, by adverse possession, against omitted party
§ 104:29	When more than one will is offered for probate
§ 104:30	Probating a later will
§ 104:31	Family settlement agreements
~	

CHAPTER 105. PROVING THE WILL

	TER 100. I 100 VIII G THE WILL
§ 105:1	The procedures in proving wills
§ 105:2	The initial hearing to probate the self-proving will
§ 105:3	Proof of will by attestation clause
§ 105:4	Proof of will by affidavit of attesting witnesses
§ 105:5	Form: Affidavit of attesting witnesses
§ 105:6	Formal proof of will
§ 105:7	The proof of the will
§ 105:8	Proof of handwriting
§ 105:9	The depositions of witnesses
§ 105:10	Form: Application for deposition for witness to will
§ 105:11	Form: Commission for deposition of witness to will
§ 105:12	Form: Deposition of witness to will
§ 105:13	The judge as a witness
§ 105:14	The duty of witnesses to appear
§ 105:15	The competency of witnesses
§ 105:16	The burden of proving the will
§ 105:17	The admissibility of evidence
§ 105:18	Proof of will by proof of codicil
§ 105:19	Extrinsic evidence of testamentary intent

CHAPTER 106. ADMITTING THE WILL TO PROBATE AND APPOINTING THE REPRESENTATIVE

§ 106:1	The order admitting or denying the admission of the
	will to probate
§ 106:2	Form: Order admitting will to probate
§ 106:3	Form: Order denying will admission to probate
§ 106:4	Form: Certified copy of admitted will

§ 106:5 § 106:6	Appointing the executor Refusal to appoint executor nominated by testator
§ 106:7	Appointing successor executors or administrators
§ 106:8	Withdrawal of will after admission to probate
§ 106:9	Denial of admission of will to probate
§ 106:10	Collateral attack on the admission of the will
CHAI	PTER 107. THE GUARDIAN AD LITEM
§ 107:1	The guardian ad litem
§ 107:2	The qualifications of the guardian ad litem
§ 107:3	The appointment of a guardian ad litem
§ 107:4	Form: Order appointing guardian ad litem
§ 107:5	Form: Answer of guardian ad litem
§ 107:6	The duties of the guardian ad litem
§ 107:7	The guardian ad litem in the probate of the will
§ 107:8	Form: Motion and order waiving appointment of guardian ad litem
§ 107:9	The compensation of the guardian ad litem
CITAT	
WILL	PTER 108. PROBATE OF A FOREIGN
§ 108:1	Requirements for admission of foreign will
§ 108:2	Procedure for probate of foreign will
§ 108:3	Proof of foreign will by copy
§ 108:4	Original proof of foreign will in Illinois
§ 108:5	Form: Petition to probate foreign will to probate and
§ 108:6	Form: Order admitting foreign will to probate and directing issuance of letters
§ 108:7	Effect of probate of foreign will
§ 108:8	Disposition of personal estate of nonresident decedent
CHAF	PTER 109. PROBATING AN ESTATE ON
	SUMPTION OF DEATH

§ 109:1 The presumption of death

8 109:1	The presumption of death
§ 109:2	Extent of search and inquiry required
§ 109:3	Rebutting the presumption of death
§ 109:4	Time of death under the presumption
§ 109:5	Procedures in probating intestate estate on presumption of death
§ 109:6	Form: Petition for letters of administration upon presumption of death
§ 109:7	Form: Order directing issuance of letters upon presumption of death
§ 109:8	Probating a will on presumption of death

§	109:9	Form: Petition to probate will upon presumption of death
§	109:10	Distributing the estate of a person presumed dead
§	109:11	Form: Petition to authorize distribution of estate on presumption of death
§	109:12	Form: Order setting for hearing petition for distribution of estate on presumption of death
§	109:13	Form: Notice of hearing on petition to authorize distribution of estate on presumption of death
§	109:14	Form: Order directing distribution of estate upon presumption of death
§	109:15	Form: Bond for distribution of estate upon presumption of death
§	109:16	Form: Order directing deposit of the estate assets of decedent presumed to be dead
8	109:17	Form: Bond of distributee upon disbursement by county treasurer of assets of decedent presumed to be dead

CHAPTER 110. PROBATING THE LOST WILL

§ 110:1	The lost will
§ 110:2	The presumption of revocation of the lost will
§ 110:3	Rebutting the presumption of revocation
§ 110:4	The proceeding to probate the lost will
§ 110:5	Form: Petition to probate lost will
§ 110:6	The burden of proving the lost will
§ 110:7	Evidence in lost will cases

CHAPTER 111. THE DUTIES OF THE REPRESENTATIVE

§ 111:1	The representative's duties, generally
§ 111:2	Instructing the representative
§ 111:3	Form: Letter from the attorney to the personal representative
§ 111:4	Checklist: Estate activities in the probate court
§ 111:5	Checklist: Estate activities outside the probate court
§ 111:6	Conflicts between or among representatives
§ 111:7	Authority of co-executors and co-administrators
§ 111:8	Authority of personal representative to enter into settlements of disputed claims
§ 111:9	The representative's duty to file returns and pay taxes

CHAPTER 112. THE RIGHTS AND OBLIGATIONS OF THIRD PERSONS DEALING WITH A FIDUCIARY

§ 112:1	Problems of dealing with a fiduciary
§ 112:2	Definitions in the Fiduciary Obligations Act
§ 112:3	Responsibility of transferor to fiduciary for fiduciary's action
§ 112:4	Liability where negotiable instrument is endorsed by the fiduciary
§ 112:5	Liability when a check or other bill of exchange is drawn by the fiduciary
§ 112:6	Liability where check, etc. drawn by fiduciary is payable to fiduciary
§ 112:7	Bank deposits to the credit of the fiduciary as such
§ 112:8	Liability for checks drawn by fiduciary on account of principal
§ 112:9	Bank deposits to the personal credit of the fiduciary
8 112:10	Deposits made in the name of two or more trustees

CHAPTER 113. THE FIDUCIARY TRANSFER OF SECURITIES ACT

- $\S~113:1~$ The Fiduciary Transfer of Securities Act
- § 113:2 Assignment to a fiduciary
- § 113:3 Assignment by a fiduciary
- § 113:4 Notice of adverse claims

CHAPTER 113A. THE REVISED UNIFORM FIDUCIARY ACCESS TO DIGITAL ASSETS ACT

§ 113A:1	The Revised Uniform Fiduciary Access to Digital
	Assets Act—Generally
§ 113A:2	Procedure for disclosing digital assets
§ 113A:3	Disclosure of content of electronic communications of deceased user
§ 113A:4	Disclosure of other digital assets of deceased user
§ 113A:5	Disclosure of content of electronic communications of principal
§ 113A:6	Disclosure of other digital assets of principal
§ 113A:7	Disclosure of other digital assets held in trust when trustee is original user
§ 113A:8	Disclosure of contents of electronic communications held in trust when trustee not original user

Disclosure of other digital assets held in trust
when trustee not original user
Disclosure of contents of electronic
communications and digital assets to guardian of
person with a disability
Custodian compliance and immunity

CHAPTER 114. THE INVENTORY OF PROBATE ASSETS

- § 114:1 The significance of probate assets
- § 114:2 The inventory
- § 114:3 The supplemental inventory
- § 114:4 Appraisal of personal estate
- § 114:5 Appraisal of real estate
- § 114:6 Inventories and appraisals as evidence

CHAPTER 115. THE REPRESENTATIVE'S BOOKS, ACCOUNTS AND RECORDS

- § 115:1 Keeping estate accounts and records
- § 115:2 Checklist: Keeping accounts in a moderate-size estate
- § 115:3 Record keeping in large estates

CHAPTER 116. [Reserved]

CHAPTER 117. INVESTMENTS IN DECEDENT'S ESTATE

- § 117:1 Investing funds during probate
 § 117:2 Proper investments in decedents' estates
 § 117:3 Investments authorized by will
 § 117:4 Investments authorized by statute
 § 117:5 Investments authorized by court order
- § 117:6 Form: Petition for authority to invest funds § 117:7 Form: Order authorizing investment of estate funds
- § 117:8 Investments approved by beneficiaries
- § 117:9 Liability of representative for investment losses
- § 117:10 Checklist: Rules for investing estate funds
- § 117:11 Holding and transferring securities
- § 117:12 Form: Letter for transfer of securities
- § 117:13 Checklist: Factors to be considered in holding and transferring investments
- § 117:14 Checklist: Requirements for transfer of securities
- § 117:15 Desperate and worthless assets
- § 117:16 Form: Petition and order to destroy worthless personal estate

- Dealing with United States Savings Bonds § 117:17
- § 117:18 Dealing with problem assets

CHAPTER 118. HANDLING THE DECEDENT'S DEPSONAL ESTATE

1	LCEI	JENI S PERSONAL ESTATE
§	118:1	The problems of personal property
§	118:2	Disposing of chattel property
§	118:3	Transferring title to the automobile
§	118:4	Form: Letter for transfer of automobile title
§	118:5	Lease, sale, mortgage or pledge of decedent's personal estate
§	118:6	Mortgage of agricultural commodities
§	118:7	The petition to lease, sell, mortgage or pledge personal estate
§	118:8	Form: Petition to sell personal property
§	118:9	Form: Notice of petition to sell personal property
§	118:10	Form: Petition to mortgage or pledge personal property of decedent
§	118:11	Form: Order setting for hearing the petition to mortgage personal property
§	118:12	Form: Petition to authorize lease of personal property of decedent
§	118:13	The order of sale of decedent's personal estate
§	118:14	Form: Order to sell personal property
§	118:15	Form: Notice of public sale of personal property
§	118:16	Form: Order authorizing mortgage of personal property
§	118:17	Form: Order authorizing lease of personal property of decedent
§	118:18	The report of sale of decedent's personal estate
§	118:19	Form: Report of sale of personal property and order approving report
§	118:20	Completion of decedent's contracts
§	118:21	Form: Petition for direction to perform contract of decedent
§	118:22	Form: Order directing performance of decedent's contract

CHAPTER 119. HANDLING THE **DECEDENT'S REAL ESTATE**

§ 119:1 The problems relating to the decedent's real estate § 119:2 Control of decedent's real estate during probate

Dealing with decedent's lost or misplaced property

§ 119:3 The notice of probate

§ 118:23

§ 119:4	Obtaining possession of decedent's real estate
§ 119:5	Leasing decedent's real estate
§ 119:6	Form: Petition for authority to lease real estate
§ 119:7	Form: Order granting authority to lease real estate
§ 119:8	Leasing for oil, gas, coal and other mineral developments
§ 119:9	Completion of decedent's contract to purchase real estate
§ 119:10	Completion of decedent's contract to convey or lease real estate

CHAPTER 120. SALE, LEASE OR MORTGAGE OF DECEDENT'S REAL ESTATE

§	120:1	Sale of real estate by heirs
§	120:2	Sale of real estate by devisees
§	120:3	Lease, sale or mortgage of real estate under power in will
§	120:4	Form: Executor's deed
8	120:5	Sale or mortgage of decedent's (or ward's) real estate
§	120:6	Procedure for sale or mortgage of decedent's real estate
Ş	120:7	Form: Petition to sell decedent's real estate
§	120:8	Form: Bond for sale or mortgage of real estate— Surety
§	120:9	—No surety
§	120:10	Form: Order to sell decedent's real estate
§	120:11	Form: Petition to mortgage decedent's real estate
§	120:12	Form: Order to mortgage decedent's real estate
§	120:13	Place and terms of sale
§	120:14	Form: Notice by publication—Sale of real estate
§	120:15	Terms of mortgage
§	120:16	Appointment of appraisers
§	120:17	Form: Order appointing real estate appraisers
§	120:18	Form: Oath and report of real estate appraisers
§	120:19	Power of court
§	120:20	Report of sale or mortgage and approval
§	120:21	Form: Report of sale of real estate
§	120:22	Form: Report of mortgage of decedent's real estate and order approving
§	120:23	Form: Order approving report of sale and directing deed
§	120:24	Deed or conveyance
§	120:25	Form: Deed from representative
-	120:26	Accounting for proceeds of sale or mortgage
§	120:27	Compelling lease, sale or mortgage of real estate

§ 120:28 No strict foreclosure
 § 120:29 Title conveyed by representative's conveyance
 § 120:30 Effect on representative's conveyance of successful will contest
 § 120:31 Warranties by representative
 § 120:32 Collateral attack on the sale of real estate

CHAPTER 121. CLEARING TITLE TO DECEDENT'S REAL ESTATE

§ 121:1 Clearing title to decedent's real estate § 121:2 Clearing title to decedent's joint tenancy property § 121:3 Clearing title to decedent's intestate real estate § 121:4 Clearing title to real estate subject to decedent's life estate Clearing title to real estate devised in the will § 121:5 § 121:6 Clearing title to real estate sold on contract for deed Clearing title to real estate sold under power in will § 121:7 § 121:8 Clearing title to real estate sold to pay debts or distribute estate § 121:9 Clearing title to real estate registered under the Torrens Act

CHAPTER 122. DISPOSING OF DECEDENT'S PARTNERSHIP INTERESTS

Clearing title to real estate where there was no

§ 122:1 Disposing of decedent's general partnership interest § 122:2 Determining the Partnership Act applicable to settlement of a deceased partner's estate § 122:3 Determining and protecting a deceased partner's rights § 122:4 The nature of the partner's rights under the Uniform Partnership Act (1997) § 122:5 The effect of a partner's death on the partnership The decision to terminate or continue the § 122:6 partnership § 122:7 Determining the amount and terms of payment and recovering amount due for deceased partner's § 122:8 The alternatives available if the partnership business is not terminated § 122:9 Events causing dissolution and winding up of partnership business Settlement of accounts and contributions among § 122:10 partners

§ 121:10

probate

§ 123:14

corporation

§ 122:11 The rights of the parties in a transfer of the decedent's estate rights
§ 122:12 Completing the transactions required to make a settlement and payment of amount due deceased

partner's estate

CHAPTER 123. DISPOSING OF OTHER BUSINESS INTERESTS

§ 123:1	Problems when the business owner dies, generally
§ 123:2	The disposition of the decedent's sole proprietorship
§ 123:3	Liability for continuing to operate a sole proprietorship without authority
§ 123:4	Obtaining court authority to operate a sole proprietorship
§ 123:5	Form: Petition to continue decedent's business
§ 123:6	Form: Notice of petition for authority to operate decedents business
§ 123:7	Form: Order to continue decedent's business
§ 123:8	Operating the decedent's sole proprietorship
§ 123:9	Form: Monthly report of representative on operation of decedent's business
§ 123:10	Distributing the sole proprietorship
§ 123:11	Transferring the sole proprietorship to the decedent's spouse
§ 123:12	Form: Petition for authority to distribute decedent's business to decedent's spouse
§ 123:13	Form: Order granting authority to distribute decedent's business to decedent's spouse

CHAPTER 124. DEALING WITH THE DECEDENT'S INSURANCE AND OTHER BENEFITS

Disposing of the interest in the closely held

§ 124:1	The problems of decedent's insurance, generally
§ 124:2	Homeowners', farmowners', and tenants' policies
§ 124:3	Insurance on goods and chattels
§ 124:4	Liability insurance
§ 124:5	Automobile insurance
§ 124:6	Right to proceeds of insurance on damaged and destroyed property
§ 124:7	Health and accident insurance
§ 124:8	Medical and hospitalization insurance
§ 124:9	Life insurance payable to the estate

- § 124:10 Life insurance payable to named beneficiary
- § 124:11 Exemption of life insurance proceeds from claims

CHAPTER 125. ANCILLARY ADMINISTRATION FOR NONRESIDENTS OF ILLINOIS

- § 125:1 The need for ancillary administration in Illinois
- § 125:2 The Illinois executor nominated by a nonresident
- § 125:3 The situs of personal estate of nonresident
- § 125:4 Nominating and appointing the ancillary administrator
- § 125:5 Form: Petition for appointment of ancillary administrator
- § 125:6 Form: Order appointing ancillary administrator
- § 125:7 Rights and duties of the ancillary administrator
- § 125:8 Property in Illinois of nonresident decedent
- § 125:9 Sale of real estate

CHAPTER 126. THE POWERS OF A FOREIGN REPRESENTATIVE IN ILLINOIS

- § 126:1 The powers of the foreign representative in Illinois, generally
- § 126:2 Form: Affidavit to obtain personal estate of nonresident estate
- § 126:3 Power of foreign representative to collect and remove personal estate
- § 126:4 Right of foreign representative to sue in Illinois
- § 126:5 Form: Bond for costs
- § 126:6 Form: Petition to substitute resident representative
- § 126:7 Lease, sale or mortgage of real or personal estate by foreign representative
- § 126:8 Deed by foreign representative

CHAPTER 127. THE ILLINOIS DECEDENT'S PROPERTY IN OTHER STATES

- § 127:1 The problems involving decedent's property in other states
- § 127:2 Problems involving intangible personal property in other states
- § 127:3 Problems involving tangible personal property in other states
- § 127:4 Problems involving real estate in other states

CHAPTER 128. RIGHTS OF SURVIVING SPOUSE AND CHILDREN

- \$ 128:1 The rights of the surviving spouse, generally
 \$ 128:2 Checklist: Rights of surviving spouse in some or all cases
 \$ 128:3 The surviving spouse's award
 \$ 128:4 Form: Award to surviving spouse and children
- § 128:5 The child's award
- § 128:6 Allowance, notice and review of award
- § 128:7 The surviving spouse's selection
- § 128:8 Form: Election to take goods and chattels for award
- § 128:9 Effect of spouse's misconduct on survivor's benefits
- § 128:10 Frauds on the spouse

CHAPTER 129. RENOUNCING THE WILL

- § 129:1 The right to renounce the will
- § 129:2 Making the decision to renounce the will
- § 129:3 Creditor's right to prevent debtor's election of benefits under will
- § 129:4 The procedure for renouncing the will
- § 129:5 Form: Renunciation of will
- § 129:6 Renunciation for incompetent spouse
- § 129:7 Renunciation for deceased spouse
- § 129:8 Time for filing the renunciation
- § 129:9 Loss of right to renounce by acts amounting to election to take under the will
- § 129:10 The consequences of the renunciation
- § 129:11 The effect of the renunciation on out-of-state real estate
- § 129:12 Retraction of renunciation

CHAPTER 130. ELECTION AND ESTOPPEL

- § 130:1 The nature of an election
- § 130:2 The need for an election
- § 130:3 Who may make an election
- § 130:4 Time for election
- § 130:5 What constitutes an election
- § 130:6 Form: Beneficiary's statement as to election

CHAPTER 131. LAPSE

- § 131:1 The lapse of bequests
- § 131:2 The anti-lapse statute—Bequests to descendants
- § 131:3 Will provisions that prevent lapse of bequests

§ 131:4 The disposition of a lapsed legacy

CHAPTER 132. ADEMPTIONS, ADVANCEMENTS, RELEASE OF INHERITANCE AND ACCRETIONS

Factors that change the estate distribution,
generally
Ademption
Sale of devised real estate on contract for deed
Effect of partition of devised real estate
Effect of condemnation of devised real estate
Gift or transfer to will beneficiary as ademption
Sale of specifically bequeathed or devised property by guardian
Disposition of insurance proceeds from specifically bequeathed or devised property
Advancement
Release of inheritance to ancestor
Form: Release of expectancy by prospective heir
Accretions

CHAPTER 133. DEBTS AND OTHER FINANCIAL PROBLEMS IN THE ESTATE

rina	ANCIAL PROBLEMS IN THE ESTAT
§ 133:1	The problems of debts, generally
§ 133:2	2 Business debts
§ 133:3	B Dissolution of marriage and other support payments
§ 133:4	Pending litigation and judgments
§ 133:5	Form: Memorandum of judgment
§ 133:6	Form: Release (satisfaction) of judgment
§ 133:7	Litigation in behalf of the estate
§ 133:8	3 Incomplete contracts and leases
§ 133:9	Religious and charitable pledges
§ 133:1	O Surety, guaranty and similar obligations
§ 133:1	1 Secured obligations
§ 133:1	2 Doctor, hospital and similar expenses
§ 133:1	3 Funeral expenses
§ 133:1	4 Taxes
§ 133:1	5 Attorneys' fees
§ 133:1	6 Executor's or administrator's fees
§ 133:1	7 Accounting and management fees
§ 133:1	8 Claims for old age and blind assistance
§ 133:1	9 Liability of nonprobate assets for decedent's debts
§ 133:2	20 Conflicting claims for property—Interpleader

§ 133:21 Debts barred by the doctrine of merger

CHAPTER 134. CLAIMS AGAINST DECEDENTS' ESTATES

A. PREPARING AND FILING CLAIMS AGAINST ESTATES

§ 134:1	Claims against decedents' estates
§ 134:2	Filing claims against estates
§ 134:3	Form: Claim—Proof of service—Consent to allowance—Order allowing
§ 134:4	Form and sufficiency of claim
§ 134:5	Amending filed claims
§ 134:6	Claims not due
§ 134:7	Claim by representative or his attorney
§ 134:8	Form: Petition to appoint special administration to defend, no estate opened
§ 134:9	Form: Order appointing special administrator to defend claim
§ 134:10	Form: Answer of special administrator to defend claim
§ 134:11	Court costs in claim matters

B. THE NEED TO PUBLISH OR SERVE CLAIM NOTICE

134:12	Publication, mailing, and delivery of claim notices
134:13	Form: Claim notice—Publication
134:14	—Mailed or delivered
134:15	Form: Proof of mailing or delivery of claim notice
134:16	Late publication for claims
134:17	The liability for failure to serve notice on claimants
134:18	Form: Affidavit of compliance
134:19	Recovery by an unnotified claimant
134:20	Receipt of actual notice by claimant
134:21	Claimants who are known or are reasonably
	ascertainable

C. OTHER CIVIL ACTIONS AGAINST THE ESTATE

§ 134:22	Other civil actions against the estate
§ 134:23	The need to file a claim where civil action is filed
	against the estate
§ 134:24	Procedure upon death of person entitled to bring
	actions

§ 134:25	Counterclaims against estates
§ 134:26	Suits against a personal representative in a foreign state
§ 134:27	The special administrator to defend claim against deceased where no letters of office have been issued
§ 134:28	Form: Motion to appoint special representative to defend—No estate opened
§ 134:29	Form: Order setting motion for appointment of special representative to defend for hearing
§ 134:30	Form: Order appointing special representative to defend—No estate opened
§ 134:31	Creditor's right to prevent debtor's election of benefits under will

CHAPTER 135. KINDS AND CLASSES OF CLAIMS AGAINST ESTATES

The kinds of claims against estates
The classification of claims against decedents'
estates
Classification of claims
Debts due the United States
Interest on first class claims
Secured claims
Contingent claims
Claims based upon written instruments
Contracts implied in fact and in law
Tort claims
Form: Claim—Tort
Claim for money held in trust
Claims for services
Claim for support of decedent's spouse or child
Claims for rent
Continuing liability for decedent's business activity
The statutory custodial claim
Claims by the Department of Public Aid against recipients of aid to aged, blind, and disabled
Claims against estates of Medicaid recipients
Laches as a defense
Fees for attorney filing action against estate
Claims barred by statute of limitations

CHAPTER 136. HEARING, ALLOWING AND DISALLOWING CLAIMS

§ 136:1 Disposing of claims

IMBLE OF	CONTENTS
§ 136:2	Allowance and disallowance of claims by representative
§ 136:3	Pleadings
§ 136:4	Discovery in probate claims proceedings
§ 136:5	Summary judgment in claims against an estate
§ 136:6	Jury trials
§ 136:7	Proceedings on hearing of claims
§ 136:8	The burden of proving claims
§ 136:9	Nonjury trial of claims
§ 136:10	The dismissal of claims
§ 136:11	Setting aside order allowing claim
CHAF	PTER 137. PAYMENT OF CLAIMS
§ 137:1	Payment of claims
§ 137:2	Estate chargeable with legacies, expenses and claims
§ 137:3	Barring of late claims and claims not filed
§ 137:4	Claims against liability insurance
§ 137:5	Priority of payment of claims
§ 137:6	Liens upon decedent's property
§ 137:7	Compromise of claims
§ 137:8	Form: Petition to settle cause of action—Decedent's estate
§ 137:9	Form: Appearance and consent—Wrongful death
§ 137:10	Form: Order to settle cause of action—Decedent's estate
§ 137:11	Payment before allowance
§ 137:12	The burden of paying death taxes
§ 137:13	Right of life insurance beneficiary to subrogation when creditor applies policy proceeds to debt
CHAF	TER 138. EXONERATION
§ 138:1	The nature of exoneration
§ 138:2	No exoneration of encumbered interests in real estate
§ 138:3	Duty of beneficiary to reimburse
§ 138:4	Encumbrance on more than one property
CHAF	PTER 139. EQUITABLE
APPC	ORTIONMENT
§ 139:1	The nature of equitable apportionment
§ 139:2	Determining whether equitable apportionment applies
§ 139:3	The beneficiaries who may be compelled to contribute
8 139.4	Apportionment among beneficiaries under the will

§ 139:5	Apportionment among trust beneficiaries pursuant to provision directing payment of death taxes
§ 139:6	The debts that may be apportioned
§ 139:7	The manner of making apportionment
§ 139:8	Checklist: Obtaining approval of proposed
\$ 100.0	apportionment
§ 139:9	Enforcing contribution by recipients of nonprobate
\$ 100.0	assets
СНАР	TER 140. CITATION PROCEEDINGS
§ 140:1	The nature of citation proceedings
§ 140:2	The petition for citation
§ 140:3	Form: Petition for citation to recover property or
, 110.0	discover information
§ 140:4	Form: Order for citation to recover property or
•	discover information
§ 140:5	Service of citation
§ 140:6	Jurisdiction over nonresidents
§ 140:7	Form: Citation as to property
§ 140:8	The representative as respondent
§ 140:9	Trial by jury
§ 140:10	Citation hearing procedures
§ 140:11	Form: Order directing delivery of property to representative
§ 140:12	Form: Order directing issuance of execution to recover property
§ 140:13	The burden of proof in citation proceedings
§ 140:14	Determining the equitable ownership of decedent's assets
§ 140:15	The citation order as res judicata
§ 140:16	Personal property claimed by third party
§ 140:17	Form: Petition by third party to recover possession of property in possession of representative
§ 140:18	Form: Notice of petition by third party to recover property in possession of representative
§ 140:19	Form: Order directing representative to deliver property upon petition of third party
§ 140:20	Recovery of trust funds held by decedent
	TER 141. THE PERSONAL LIABILITY
OF TH	HE REPRESENTATIVE
§ 141:1	The conduct of the representative
§ 141:2	Standard of care imposed upon representative
§ 141:3	Failure to pay money or deliver property (devastavit)

§ 141:4	Form: Complaint for devastavit against
	representative and surety on the bond
§ 141:5	Liability of representative for mismanagement
§ 141:6	Self-dealing by the representative
§ 141:7	Liability of representative for interest
§ 141:8	Form: Petition of beneficiary to award interest against representative for failure to account
§ 141:9	Form: Order directing representative to pay interest on withheld property
§ 141:10	Liability of representative for debts due United States
§ 141:11	Criminal liability of representative
§ 141:12	Personal liability of representative on contracts made with third persons
§ 141:13	Liability for improper handling of taxes
§ 141:14	Liability for acts of co-representative
§ 141:15	Surcharging the personal representative
§ 141:16	Liability for act of agent or attorney
§ 141:17	Awarding damages, attorney fees against personal representative for wrongful act

CHAPTER 142. REVOKING THE LETTERS OF OFFICE

§ 142:1	Revoking the letters of office
§ 142:2	Checklist: Grounds for revoking letters of office
§ 142:3	Checklist: Facts held not to be grounds for removal of representative
§ 142:4	Resignation of representative
§ 142:5	Revocation of letters upon probate of new will
§ 142:6	Proceedings to remove representative
§ 142:7	Form: Petition to revoke letters before completion of probate
§ 142:8	Form: Order directing citation to issue to representative to show cause why letters should not be revoked
§ 142:9	Form: Citation to show cause why letters should not be revoked
§ 142:10	Form: Answer of representative
§ 142:11	Form: Order revoking letters and directing issuance of letters to successor

CHAPTER 143. DISCLAIMERS

- § 143:1 The nature of disclaimers
- § 143:2 The right to disclaim

	ESTATE I LANNING AND ADMINISTRA
§ 143:3	Disclaimer by personal representative of decedent or ward
§ 143:4	The contents of the disclaimer
§ 143:5	Form: Disclaimer by heir
§ 143:6	Form: Disclaimer by beneficiary under the will
§ 143:7	Delivery of the disclaimer
§ 143:8	The effect of the disclaimer
§ 143:9	When the right to disclaim is waived or barred
§ 143:10	The need for acceptance of the waiver
§ 143:11	Form: Waiver of right to disclaim
§ 143:12	Disclaiming property given under nontestamentary
	instruments
CHAP	TER 144. THE CONSTRUCTION OF
WILL	${f S}$
§ 144:1	The need to construe the will, generally
§ 144:2	The kinds of ambiguities in wills
§ 144:3	The ways wills are construed
§ 144:4	Will construction proceedings
§ 144:5	The general rules for construing wills
§ 144:6	List: Rules for construing wills
§ 144:7	List: Annotations on the meaning of various terms
§ 144:8	The meaning of the word "heirs"
§ 144:9	The devise or gift by implication
§ 144:10	The equitable doctrine of election
СНАР	TER 145. WILL CONSTRUCTION
	EEDINGS
§ 145:1	The informal construction of wills
§ 145:2	The procedure in will construction cases
§ 145:3	Extrinsic evidence to construe a will
§ 145:4	List: Kinds of admissible extrinsic evidence
§ 145:5	Testimony of draftsman to construe a will
§ 145:6	Attorneys' fees in will construction cases
3	
CHAP	TER 146. THE CY PRES DOCTRINE
§ 146:1	The nature of the cy pres doctrine
§ 146:2	Checklist: Suggestions for drafting that may avoid need for applying cy pres doctrine
§ 146:3	Application of doctrine where testator has given suitable directions
§ 146:4	The required general charitable intention
§ 146:5	The doctrine of equitable deviation
	

- § 146:6 Failure of trust due to unattainable or impracticable objectives
 § 146:7 Disposition where purpose is accomplished or surplus funds remain
- § 146:8 Manner of effectuating charitable intent

CHAPTER 147. COMPENSATION OF THE ATTORNEY AND THE REPRESENTATIVE

- § 147:1 The fees of the attorney and the representative, generally
- § 147:2 The right to attorney's fees
- § 147:3 How attorney's fees are determined
- § 147:4 Factors considered in arriving at the attorney's fees
- § 147:5 The use of fee schedules
- § 147:6 Time as a factor in fixing attorney's fees
- § 147:7 The lawyer's hourly rate
- § 147:8 The fee of the attorney who acts as executor or administrator
- § 147:9 Determining the fee of the executor or administrator
- § 147:10 Table: Executors' and Administrators' Fees
- § 147:11 Fees of co-representatives
- § 147:12 Fees in estates of veterans
- § 147:13 Reduction or forfeiture of the representative's compensation
- § 147:14 The court's determination of fees
- § 147:15 Recovering excessive attorney's fees
- § 147:16 The attorney's retaining lien
- § 147:17 Attorney's fee in citation proceedings

CHAPTER 148. CONTEMPT PROCEDURES IN PROBATE COURT

- § 148:1 Contempt in the probate court
- § 148:2 Direct, criminal contempt cases
- § 148:3 List: Acts which may constitute direct, criminal contempt
- § 148:4 Contempt by the representative
- § 148:5 Procedure in civil contempt cases

CHAPTER 149. PREPARING TO CLOSE THE ESTATE

- § 149:1 Preparing to close the estate
- § 149:2 Checklist: Steps to take before closing an estate
- § 149:3 Disposing of claims

- § 149:4 Deposits in court
- § 149:5 The clerk's final affidavit

CHAPTER 150. ACCOUNTS AND REPORTS OF REPRESENTATIVES

§	150:1	Duty of representative to account
8	150:2	Actions for accounting by distributee
-	150:3	Citation to compel accounting
-	150:4	Form: Petition for citation against representative to account
§	150:5	Form: Order directing issuance of citation against representative to make settlement
§	150:6	Form: Order directing representative to account or show cause why he should not be held in contempt of court
§	150:7	Form: Petition for attachment against representative for failure to account
§	150:8	Form: Order directing issuance of attachment against representative for failure to account
§	150:9	Stating an account for a representative who fails to account
§	150:10	Stating an account for representative who is deceased or under legal disability
§	150:11	Accounting by surety for representative who is deceased or under legal disability
§	150:12	Accounting by surety for representative who fails to account
§	150:13	Current accounts and reports
§	150:14	Form: Current account of representative
Ş	150:15	Form: Order approving current account
§	150:16	Final accounts and reports
§	150:17	Form: Final account of representative
§	150:18	Form: Order approving final account on entry of appearance

CHAPTER 151. HEARING ON ACCOUNTS

- § 151:1 The approval of accounts
- § 151:2 Notice of the hearing
- § 151:3 The Attorney General as an interested party
- § 151:4 Form: Notice of account—Current or final
- § 151:5 Form: Appearance on account
- § 151:6 Form: Order approving current account
- § 151:7 Objections to the account
- § 151:8 Hearing on the account
- § 151:9 Ruling on the objections

§ 151:10	The order approving or disallowing the account
§ 151:11	Form: Order overruling objections and approving
	account
§ 151:12	Form: Order sustaining objections to account
§ 151:13	Collateral attack upon final account
§ 151:14	Direct attack by party who failed to object to report
	prior to hearing

CHAPTER 152. DISTRIBUTING THE ESTATE

§	152:1	The procedures in distributing the estate
§	152:2	List: Factors that may change the distribution of the estate
§	152:3	Abatement
§	152:4	Advancements
§	152:5	Assignment of a beneficiary's interest
§	152:6	Assignment of a beneficiary's interest to inheritance research firm
§	152:7	Distribution before claims are barred
§	152:8	Form: Petition to authorize distribution of estate assets fore expiration of six months
§	152:9	Form: Order authorizing distribution of estate assets before expiration of six months
§	152:10	Form: Refunding bond
§	152:11	Refunding by distributees
§	152:12	Form: Petition of representative to order distributee(s) to refund all or part of distributive share
§	152:13	Form: Order directing distributee(s) to refund all or part of distributive share
§	152:14	Distribution in satisfaction of spouse's and child's awards
§	152:15	Form: Petition to authorize distribution of estate on spouse's or child's award and close estate
§	152:16	Form: Order directing distribution of estate on spouse's or child's award and closing estate
§	152:17	Distribution in kind
§	152:18	Form: Petition for authority to distribute property in kind
§	152:19	Form: Order authorizing distribution in kind
§	152:20	The foreign distributee
§	152:21	Form: Petition by representative of foreign country to receive distribution
§	152:22	Form: Order of distribution to representative of foreign country

§ 152:23	Form: Report of attorney-in-fact or consul
§ 152:24	Form: Receipt of distribution to attorney-in-fact or
	consul
§ 152:25	The minor or disabled adult distributee
§ 152:26	Form: Small estate affidavit—Minor
§ 152:27	—Disabled adult (incompetent)
§ 152:28	Deposit or investment of money of a ward, subject to
	court order
§ 152:29	Distributions to trusts
§ 152:30	Funding a marital bequest
§ 152:31	The order of distribution
§ 152:32	Distribution to attorney-in-fact
§ 152:33	Form: Petition by attorney-in-fact to receive
	distribution
§ 152:34	Form: Bond of attorney-in-fact
§ 152:35	Form: Order of distribution to attorney-in-fact
§ 152:36	Deposit of unclaimed money
§ 152:37	The report of distribution
§ 152:38	Form: Receipt on distribution
§ 152:39	Form: Report of distribution

CHAPTER 153. REOPENING THE ESTATE

- § 153:1 The need to reopen an estate
- § 153:2 The procedure for reopening the estate
- § 153:3 Form: Petition to reopen estate and reinstate letters
- § 153:4 Form: Order reopening estate and directing reissuance of letters
- § 153:5 Proceedings after an estate is reopened
- § 153:6 Reopening the estate under 735 ILCS 5/2-1401 [formerly known as Section 72]
- § 153:7 Dealing with later discovered assets

CHAPTER 154. APPEALING PROBATE ORDERS

- § 154:1 The appeal to the Appellate or Supreme Court
- § 154:2 When an order is appealable
- § 154:3 The bond on appeal
- § 154:4 List: Appealable orders
- § 154:5 List: Non-appealable orders
- § 154:6 Effect of appeal from order

CHAPTER 155. THE DECEDENT'S FINAL TAX OBLIGATIONS

§ 155:1 The decedent's estate's possible liability for federal and state taxes

§ 155:2 Accumulating cash to pay tax liabilities

CHAPTER 156. THE DECEDENT'S FINAL FEDERAL INCOME TAX RETURN

- § 156:1 The decedent's final federal income tax return(s)
 § 156:2 Filing the final income tax return when the estate is not probated
- § 156:3 Income includible on decedent's final return
- § 156:4 Exemptions and deductions on decedent's final federal income tax return
- § 156:5 Income tax returns for the deceased, missing, or terrorist victim

CHAPTER 157. FEDERAL INCOME TAXES ON ESTATES AND TRUSTS

- § 157:1 Trusts and estates income tax returns
- § 157:2 Organizations taxed as trusts
- § 157:3 Tax rates for trusts and estates
- § 157:4 Estimated tax payments by trusts and estates— Form 1041ES
- § 157:5 When trust terminates
- § 157:6 When estate terminates
- § 157:7 Multiple trusts set up for tax avoidance purposes
- § 157:8 Income, deductions and credits of trusts and estates
- § 157:9 U.S. savings bond interest reportable by the fiduciary
- § 157:10 Income from property passing directly to estate beneficiaries
- § 157:11 Gain or loss on distribution of property in kind
- § 157:12 Distributions in kind to satisfy right to receive specific dollar amount or specific other property
- § 157:13 Distributions and transfers to trust
- § 157:14 Deductions and credits of trusts and estates
- § 157:15 Income tax or estate tax deduction of expenses
- § 157:16 Depreciation and depletion deductions
- § 157:17 Personal exemption
- § 157:18 Charitable contributions
- § 157:19 Trust's or estate's deduction for distributions to beneficiaries
- § 157:20 Distributions on termination of trust or estate
- § 157:21 Simple and complex trusts
- § 157:22 The distribution deduction of a simple trust
- § 157:23 Computing distributable net income (DNI) of a simple trust

§ 157:24	Distributions deduction of a complex trust or estate
§ 157:25	The 65 day election for estates and complex trusts
§ 157:26	Taxation of trust and estate beneficiaries
§ 157:27	When income is taxable to a beneficiary
§ 157:28	Types of trusts whose income is taxable to grantor or other owner
§ 157:29	Grantor as owner of reversionary trust if grantor has more than 5% interest
§ 157:30	Power to distribute corpus under definite standard
§ 157:31	Administrative powers that can be used for grantor's benefit
§ 157:32	Returns of trusts and estates
§ 157:33	Income and deductions in respect of decedent
§ 157:34	Other allowable deductions
§ 157:35	Deduction for estate tax attributable to income in respect of a decedent
§ 157:36	Computing the income tax deduction for estate tax
§ 157:37	Generation-Skipping transfers
CITAD	
CHAP	TER 158. ILLINOIS INCOME TAXES
A. ILI	LINOIS INCOME TAXES, GENERALLY
§ 158:1	Illinois income taxes, generally
§ 158:2	The personal property tax replacement tax
§ 158:3	Effect of determination for federal tax purposes
§ 158:4	Exempt organizations
B. NO	NRESIDENTS' LIABILITY FOR ILLINOIS
IN	COME TAX
§ 158:5	The liability of nonresidents for Illinois income tax, generally
§ 158:6	Allocation and apportionment of base income— General rule
§ 158:7	Compensation paid to nonresidents
§ 158:8	Nonbusiness income of persons other than residents
§ 158:9	Business income of persons other than residents
§ 158:10	Income tax returns for nonresidents
C. ILI	LINOIS PERSONAL INCOME TAX
§ 158:11	The Illinois personal income tax, generally
§ 158:12	Base income and modifications thereto
-	- and interior with interior vitte vitter out
8 T98:13	Standard exemptions
§ 158:13 § 158:14	Standard exemptions Joint returns by husband and wife

- § 158:15 Withholding of state income tax
- § 158:16 Declarations and payment of estimated tax

CHAPTER 159. ILLINOIS TAX ON TRUST AND ESTATE INCOME

- § 159:1 The Illinois trust and estate income tax, generally
- § 159:2 The base income of trusts and estates
- § 159:3 The allocation of income by estate and trusts, and beneficiaries other than residents
- § 159:4 The allocation of the liability for Illinois income tax between the trust or estate, and its beneficiaries
- § 159:5 The preparation and filing of the Illinois fiduciary income tax returns—Form IL-1041 and Schedule K-1-T
- § 159:6 Corrections or changes in the fiduciary income tax return

CHAPTER 160. THE ILLINOIS ESTATE TAX AND GENERATION-SKIPPING TRANSFER TAX

- § 160:1 The Illinois estate tax
- § 160:2 Definitions
- § 160:3 Computing the amount of the Illinois estate tax
- § 160:4 Illinois generation-skipping transfer tax
- § 160:5 Determination of tax situs and valuation
- § 160:6 Returns and payments
- § 160:7 Supplemental returns; refunds
- § 160:8 Penalties for failure to file tax return or to pay tax
- § 160:9 Interest
- § 160:10 Liens and personal liability
- § 160:11 Reimbursement
- § 160:12 Parent as natural guardian for purposes of Section 2032A of the Internal Revenue Code
- § 160:13 Statute of limitations; claims for refund
- § 160:14 Circuit court jurisdiction and venue
- § 160:15 Duty of Attorney General; failure to pay tax; proceedings
- § 160:16 Agreements with other states for payment of tax imposed by this act

CHAPTER 161. OTHER TAXES IN ILLINOIS

- § 161:1 State taxes, generally
- § 161:2 List: Some of the taxes, licenses, etc., payable to Illinois, its counties and municipalities

- § 161:3 The personal property replacement tax
- § 161:4 The real estate tax

CHAPTER 162. [Reserved]

CHAPTER 163. [Reserved]

CHAPTER 164. [Reserved]

CHAPTER 165. HANDLING MINORS' ESTATES WITHOUT GUARDIANSHIP

- § 165:1 The need for the appointment of a guardian for a minor
- § 165:2 Avoiding appointment of a guardian of the person of a minor
- § 165:3 Avoiding appointment of a guardian of the estate of a minor
- § 165:4 Using the small estates affidavit to transfer a minor's funds
- § 165:5 Form: Small estate affidavit—Minor's estate
- § 165:6 Collecting a minor's social security benefits without appointing a guardian
- § 165:7 Guardianship for unborn child
- § 165:8 The emancipation of minors

CHAPTER 166. GIFTS AND OTHER TRANSFERS TO MINORS

- § 166:1 Gifts to minors, generally
- § 166:2 List: Advantages of making gifts to minors
- § 166:3 The disadvantages of making gifts to minors
- § 166:4 Ways to make gifts to minors
- § 166:5 "Controlled" gifts to minors
- § 166:6 The Uniform Transfers to Minors Act
- § 166:7 List: Definitions in the Uniform Transfers to Minors Act
- § 166:8 Nomination of custodian
- § 166:9 Transfer by gift or exercise of power of appointment
- § 166:10 Transfer authorized by will or trust
- § 166:11 Other transfer by fiduciary
- § 166:12 Transfer by obligor
- § 166:13 Receipt for custodial property
- § 166:14 Form: Manner of creating custodial property and

	effecting transfer; designation of initial custodian control
§ 166:15	Single custodianship
§ 166:16	Validity and effect of transfer
§ 166:17	Care of custodial property
§ 166:18	Powers of custodian
§ 166:19	Use of custodial property
§ 166:20	Custodian's expenses, compensation and bond
§ 166:21	Exemption of third person from liability
§ 166:22	Liability to third persons
§ 166:23	Renunciation, resignation, death or removal of custodian—Designation of successor custodian
§ 166:24	Accounting by and determination of liability of custodian
§ 166:25	Termination of custodianship

CHAPTER 167. THE GUARDIANSHIP PROCEEDING

§ 167:1	The guardianship, generally
§ 167:2	Custody and visitation in guardianship proceedings
§ 167:3	Venue in guardianship proceedings
§ 167:4	Proceedings to appoint a guardian
§ 167:5	Form: Petition for guardian
§ 167:6	Form: Nomination by child over 14
§ 167:7	Form: Order appointing guardian
§ 167:8	Form: Letters of office—Guardian of person
§ 167:9	—Guardian of estate

CHAPTER 168. SELECTING AND APPOINTING THE GUARDIAN

§ 168:1	Qualifications of a guardian
§ 168:2	The "Superior Rights" of parents
§ 168:3	The right to designate a guardian of a minor or unborn child
§ 168:4	The nomination of a guardian by minor 14 or over
§ 168:5	Discretion of court in selecting guardian
§ 168:6	The oath and bond of the guardian
§ 168:7	Form: Oath of office
§ 168:8	Form: Bond of legal representative—Surety
§ 168:9	Form: Oath and bond of guardian
§ 168:10	The order appointing the guardian(s)
§ 168:11	Form: Letters of office—Guardian of person and estate
§ 168:12	Form: Order appointing guardian

§ 168:13 Form: Letters of office—Guardian of person
§ 168:14 —Guardian of estate
§ 168:15 Successor guardian

CHAPTER 169. SHORT-TERM AND STANDBY GUARDIANS

§ 169:1 Designation of standby guardian § 169:2 Form: Designation of standby guardian Proceedings to appoint a standby guardian § 169:3 § 169:4 Form: Petition for guardian § 169:5 Form: Order appointing guardian § 169:6 The duties of the standby guardian Terminating or limiting the authority of a standby § 169:7 or short-term guardian The appointment of a short-term guardian § 169:8 § 169:9 Form: Appointment of short-term guardian § 169:10 Duties of the short-term guardian § 169:11 Terminating or limiting the authority of a standby or short-term guardian

CHAPTER 170. THE ACTIVITIES OF THE GUARDIAN

§ 170:1	Duties of guardian
§ 170:1.50	Authority of guardian to make a will or trust for a minor
§ 170:2	Investment of ward's funds
§ 170:3	Use of ward's funds
§ 170:4	Form: Receipt for deposit of minor's money (U.P.F. No. 97)
§ 170:5	Form: Petition for withdrawal of ward's deposited funds (U.P.F. No. 98)
§ 170:6	Minors' contracts
§ 170:6.50	The estate's action based on a contingent fee agreement
§ 170:7	Claims against minors' estates
§ 170:8	The ward's causes of action
§ 170:9	Form: Petition to settle cause of action—Minor's estate (U.P.F. No. 95)
§ 170:10	Form: Order to settle cause of action—Minor's estate (U.P.F. No. 96)
§ 170:11	Dealing with the minor's personal property
§ 170:11.50	Dealing with the minor's interests
§ 170:12	Guardian's authority to pay minor's funeral expense
§ 170:13	Reliance on authority of guardian, standby guardian, short-term guardian

§ 170:14 § 170:15	Exoneration of guardian of ward when acting according to law Guardian's authority to donate ward's body parts	
CHAP'	TER 171. DEALING WITH THE	
MINOR'S PROPERTY		
§ 171:1	Administration of deceased ward's estate	

MITIMO	N S FROFERII
§ 171:1	Administration of deceased ward's estate
§ 171:2	The guardian's investments
§ 171:3	Sale, lease or mortgage of ward's real estate
§ 171:4	Form: Petition to sell ward's real estate
§ 171:5	Form: Bond for sale of real estate—Corporate surety
§ 171:6	—Individual sureties
§ 171:7	Form: Order directing sale of ward's real estate
§ 171:8	Form: Report of sale of real estate
§ 171:9	Form: Order approving report of sale and directing deed
§ 171:10	Form: Deed
§ 171:11	Form: Petition to mortgage ward's real estate
§ 171:12	Form: Order directing mortgage of ward's real estate
§ 171:13	Form: Report of mortgage of ward's real estate and order approving
§ 171:14	Sale of small real estate interest of ward
§ 171:15	Sale, lease or mortgage of ward's personal property
§ 171:16	Form: Petition to sell personal property
§ 171:17	Form: Notice of petition to sell personal property
§ 171:18	Form: Petition to mortgage or pledge personal property of ward
§ 171:19	Form: Order setting for hearing the petition to mortgage personal property
§ 171:20	Form: Petition to authorize lease of personal property
§ 171:21	Form: Order approving report of sale and directing deed

CHAPTER 172. REPORTS AND TERMINATING THE GUARDIANSHIP

Form: Notice of public sale of personal property Form: Order authorizing mortgage of personal

Form: Order authorizing lease of personal property

Form: Report of sale of personal property and order

§ 172:1 Removal of guardian of a minor

approving report

of ward

§ 171:22

§ 171:23

§ 171:24

§ 171:25

ESTATE PLANNING AND ADMINISTRATION

§ 172:2	Guardian's reports and accounts
§ 172:3	Terminating the guardianship
§ 172:4	Form: Receipt of ward on final distribution (U.P.F.
	No. 100)
§ 172:5	Form: Affidavit of ward on guardian's final account (U.P.F. No. 101)
§ 172:6	Form: Order for payment to ward at majority (U.P.F. No. 99)
§ 172:7	Deposit of unclaimed money

CHAPTER 173. [Reserved]

CHAPTER 174. [Reserved]

CHAPTER 175. [Reserved]

Volume 19

CHAPTER 176. THE NEED FOR A WILL

§ 176:1	Whether or not to have a will
§ 176:2	List: Advantages of having a will
§ 176:3	List: Disadvantages of having a will
8 176:4	Inadvertent intestacy

CHAPTER 177. THE NATURE OF A WILL

§ 177:1	The definition of a will
§ 177:2	The ambulatory nature of wills
§ 177:3	The intent to make a will
§ 177:4	Determining whether a document is a will
§ 177:5	List: Rules applied in determining whether a document is a will
§ 177:6	List: Documents not normally held to be wills

CHAPTER 178. MAKING A VALID WILL

§ 178:1	Assuring the validity of the will
§ 178:2	Checklist: The requirements for a valid will
§ 178:3	The laws that govern wills
§ 178:4	The right to make a will
§ 178:5	The right of an illiterate to make a will
§ 178:6	The right of a blind person to make a will
§ 178:7	Nuncupative, holographic and soldiers' wills
§ 178:8	The need to comply with the statute of wills

IMBLE OF CON	III(I)
§ 178:9	The right to determine the manner of distribution
§ 178:10	The right to disinherit heirs
§ 178:10.50	Rights of person with a chance to receive will or trust benefits
§ 178:11	Form: Statement of intention to disinherit named person
§ 178:12	Determining whether an heir has been disinherited
§ 178:13	The Uniform International Wills Act
CHAPTI	ER 179. BASIC FORMS OF WILLS
§ 179:1 D	rafting the will
-	he style used in drafting wills
-	ources of will forms
-	roblems of the too-simple will
	ne basic will forms
	orm: Basic form of last will and testament
§ 179:7 P	rovisions for the surviving spouse
§ 179:8 F	orm: Bequest of chattels to spouse, generally
	orm: Bequest of specific chattels to spouse
	orm: Bequest and devise of one-half of residue to spouse, with other half to children
S	orm: Bequest and devise of one-half of residue to spouse, with other half to children and grandchildren
§ 179:12 T	ne will for the couple with minor child(ren)
§ 179:13 F	orm: Will of couple with minor child(ren)
§ 179:14 T	ne will for the couple with adult child(ren)
§ 179:15 T	ne will for couple without descendant(s)
§ 179:16 F	orm: Will of couple without descendants
§ 179:17 T	ne will for the single parent with minor child(ren)
§ 179:18 T	ne will for divorced parent of minor child(ren)
-	ne will of the single person without any lescendant
	orm: Will of single person without any descendant
§ 179:21 T	ne conditional or contingent will
	ER 180. JOINT, MUTUAL, AND
RECIPR	OCAL WILLS
§ 180:1 Jo	oint, mutual, and reciprocal wills, generally
§ 180:2 R	eciprocal wills
	orm: Will provisions—Reciprocal will to be revocable

§ 180:4	Joint and mutual wills
§ 180:5	Form: Joint will of husband and wife
§ 180:6	The conflict of interest in preparing a joint and mutual will
§ 180:7	Revocation of joint and mutual wills
§ 180:8	The contract to make irrevocable wills
§ 180:9	Checklist: Points to consider for inclusion in the
_	contract to make irrevocable wills
§ 180:10	The rights of the surviving testator in the joint and mutual will
	TER 181. DRAFTING THE WILL
§ 181:1	Problems in drafting the will
§ 181:2	The contents of the will
§ 181:3	Checklist: Some of the principal provisions in the will
§ 181:4	How the will is to distribute the estate
§ 181:5	Checklist: Restrictions on the testator's right to distribute his own property as he sees fit
§ 181:6	Checklist: Possible beneficiaries under the will
§ 181:7	Disposing of body or organ by will or otherwise
§ 181:8	Form: Will provision—Gift of organ for use by another
§ 181:9	—Gift of body for scientific research
§ 181:10	Burial instructions
§ 181:11	Cremation
\$ 181:12	Form: Will provision—Direction that testator's body be cremated
§ 181:13	Checklist: Ways to circumvent unwanted beneficiaries
§ 181:14	Statement as to testator's heirship
§ 181:15	Form: Statement as to testator's heirship
§ 181:16	Providing for a posthumous child
§ 181:17	Form: Provision for a posthumous child
§ 181:18	Common disaster or survival clause
§ 181:19	Form: Common catastrophe clause
§ 181:20	Form: Provision requiring specified survival
§ 181:21	General directions in the will (lapse, ademption, exoneration, etc.)
§ 181:22	Drafting the nonresident's will
§ 181:23	Negligent drafting and execution of wills
§ 181:24	Assuring the best possible will for each person
CTTAD	PED 100 DAVMENT OF DEDTS AN

CHAPTER 182. PAYMENT OF DEBTS AND TAXES

§ 182:1 The direction for the payment of debts

TABLE OF CONTENTS

§ 182:2	Form: Direction to pay debt discharged by bankruptcy
§ 182:3	Form: Direction to pay debt barred by statute of limitations
§ 182:4	The direction for the payment of taxes
§ 182:5	The direction for the payment of funeral expenses
§ 182:6	Form: Direction placing limit on funeral expenses
§ 182:7	Provision for tombstone or marker
§ 182:8	Form: Direction for erection of tombstone or marker
§ 182:9	The direction for exoneration
§ 182:10	Form: Direction that encumbered property be exonerated
§ 182:11	Directions as to equitable apportionment
§ 182:12	Form: Direction that there shall not be equitable apportionment
§ 182:13	Form: Direction that there shall be equitable
	apportionment
	TER 183. BEQUESTS IN THE WILL
§ 183:1	Bequests and devises, generally
§ 183:2	Checklist: Suggestions for drafting bequests and devises
§ 183:3	General, specific and demonstrative legacies
§ 183:4	Form: General legacy
§ 183:5	Form: Specific bequest
§ 183:6	Form: Demonstrative legacy
§ 183:7	Describing the beneficiaries
§ 183:8	Forgiving debts
§ 183:9	Form: Forgiveness of debt
§ 183:10	Bequests of personal effects
§ 183:11	Bequests of stocks and bonds
§ 183:12	Bequests to elderly beneficiaries
§ 183:13	Form: Bequest in trust for use of aged relative
§ 183:14	Form: Direction that executor purchase annuity for aged relative
§ 183:15	List: Problems in making a bequest to an elderly beneficiary
§ 183:16	Bequests to aliens
§ 183:17	Bequest subject to charge or equitable trust
§ 183:18	Bequests of property not owned by the testator
CHAP'	TER 184. DEVISES IN THE WILL
§ 184:1	General, specific and demonstrative devises
§ 184:2	Form: Specific devise of real estate
§ 184:3	Form: General devise of real estate

§ 184:4	Form: Specific devise with alternate beneficiary
§ 184:5	Form: Specific devise of real estate to lapse with
	death of devisee
§ 184:6	Equitable conversion
§ 184:7	Describing the real estate
§ 184:8	Option to buy real estate
§ 184:9	The right to growing crops
§ 184:10	The devise of jointly owned real estate

CHAPTER 185. WILL PROVISIONS FOR DESCENDANTS

§ 185:1	Bequests and devises to descendants, generally
§ 185:2	Effect of children born after will is signed
§ 185:3	Form: Provision for child born after execution of will
§ 185:4	The Anti-lapse Statute
§ 185:5	The testamentary guardian
§ 185:6	Form: Appointment of testamentary guardian
§ 185:7	Generation skipping
§ 185:8	Bequests and devises to minor children
§ 185:9	Trust provisions for minors
§ 185:10	Rights of posthumous children

CHAPTER 186. BEQUESTS TO CHURCH, CHARITY AND CORPORATIONS

§ 186:1	Bequests to church and charity, generally
§ 186:2	Form: Unrestricted bequest to charity
§ 186:3	Form: Charitable bequest for limited purpose
§ 186:4	List: Some special rules relating to bequests to charity
§ 186:5	Validity of bequests to clergymen or church
§ 186:6	Checklist: Suggestions for drafting the charitable bequest
§ 186:7	Bequests for masses
§ 186:8	Form: Bequest for masses for testator
§ 186:9	Form: Bequest for masses for those other than testator
§ 186:10	Effect of change of name, purpose or ownership of beneficiary
§ 186:11	Form: Charitable bequest, to lapse upon occurrence of certain events
§ 186:12	Bequests to private corporations
§ 186:13	Bequests to bodies politic

CHAPTER 187. CLASS GIFTS

§ 187:1 The nature of a class gift

§ 187:2	Checklist: The essential elements of a class gift
§ 187:3	Making a class gift
§ 187:4	Determining whether there is a class gift
§ 187:5	Form: Will provision—Bequest to a class
§ 187:6	—Devise to a class
§ 187:7	Determining the members of the class and their
	shares

CHAPTER 188. CONDITIONS AND RESTRICTIONS ON BEQUESTS AND DEVISES

§ 188:1	The nature of conditions and restrictions on bequests and devises
§ 188:2	Impossibility of performance or invalidity of a condition
§ 188:3	The performance or breach of conditions or restrictions
§ 188:4	Conditions and restrictions on marriage, divorce and separation
§ 188:5	Form: Termination of spouse's interest upon remarriage
§ 188:6	Form: Disinheritance upon marriage before age of 21
§ 188:7	Conditions and restrictions on conveyance of property
§ 188:8	Restrictions on will contest
§ 188:9	Form: Disinheritance upon filing will contest
§ 188:10	What constitutes breach of no will contest provision
§ 188:11	Conditions and restrictions relating to religion
§ 188:12	Form: Disinheritance upon marrying outside testator's religious faith
§ 188:13	Conditions and restrictions relating to support or services for testator or others
§ 188:14	Name and arm conditions
§ 188:15	Other conditions and restrictions on bequests and devises

CHAPTER 189. DRAFTING TESTAMENTARY TRUSTS

§ 189:1	Drafting testamentary trusts
§ 189:2	Checklist: Conditions that may indicate need for
	testamentary trust
§ 189:3	The tax-wise wills for husband and wife
§ 189:4	The marital deduction trust

for the marital deduction § 189:7 The pecuniary bequest marital trust § 189:8 Form: Marital deduction bequest—Pecuniary formula § 189:9 The fractional bequest marital trust § 189:10 Form: Marital deduction bequest—Fractional shares § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment § 189:14 Right of life income beneficiary to use principal— Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABI TRUSTS		
for the marital deduction § 189:7 The pecuniary bequest marital trust § 189:8 Form: Marital deduction bequest—Pecuniary formula § 189:9 The fractional bequest marital trust § 189:10 Form: Marital deduction bequest—Fractional shares § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment § 189:14 Right of life income beneficiary to use principal— Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABI TRUSTS	§ 189:5	· · · ·
§ 189:8 Form: Marital deduction bequest—Pecuniary formula § 189:9 The fractional bequest marital trust § 189:10 Form: Marital deduction bequest—Fractional shares § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS	§ 189:6	Checklist: Factors to consider in qualifying property for the marital deduction
formula § 189:9 The fractional bequest marital trust § 189:10 Form: Marital deduction bequest—Fractional shares § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS	§ 189:7	The pecuniary bequest marital trust
 § 189:10 Form: Marital deduction bequest—Fractional shares § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS 	§ 189:8	1
 § 189:11 The Qualified Terminable Interest (QTIP) trust § 189:12 The general power of appointment § 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS 	§ 189:9	The fractional bequest marital trust
 § 189:12 The general power of appointment § 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS 	§ 189:10	Form: Marital deduction bequest—Fractional shares
§ 189:13 The power of appointment exercisable in conjunction with another person § 189:14 Right of life income beneficiary to use principal—Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABITRUSTS	§ 189:11	The Qualified Terminable Interest (QTIP) trust
with another person § 189:14 Right of life income beneficiary to use principal— Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABI TRUSTS	§ 189:12	The general power of appointment
Ascertainable standard § 189:15 Generation skipping trusts CHAPTER 190. DRAFTING CHARITABI TRUSTS	§ 189:13	The power of appointment exercisable in conjunction with another person
CHAPTER 190. DRAFTING CHARITABI TRUSTS	§ 189:14	
TRUSTS	§ 189:15	Generation skipping trusts
TRUSTS	CITAD	
	_	
8 190.1 Drafting charitable trusts	TRUS'	TS
5 100.1 Draining charbable drasts	§ 190:1	Drafting charitable trusts

Ð

§ 190:2 The charitable remainder unitrust § 190:3 The charitable remainder annuity trust § 190:4 The charitable lead trust

CHAPTER 191. THE RESIDUARY CLAUSE

§ 191:1	The residuary clause
§ 191:2	Form: Residuary clause
§ 191:3	—Alternate beneficiaries
§ 191:4	Property included in the residuary estate
§ 191:5	Use of percentages or fractions instead of specific dollar amounts
§ 191:6	Form: Residue divided among beneficiaries in fractions
§ 191:7	Form: Legacy limited to specified portion of estate
§ 191:8	The effect of partial intestacy
§ 191:9	The pourover provision
§ 191:10	Form: Pourover provision
8 191.11	—Alternative form

CHAPTER 192. SELECTING THE **EXECUTOR**

§ 192:1	Selecting the executor
§ 192:2	The qualifications of the executor
§ 192:3	The nonresident executor

§	192:4	When the person not qualified as executor becomes qualified
§	192:5	The effect of the failure to qualify, death, resignation or removal of the executor
§	192:6	List: The advantages of a corporate executor
§	192:7	List: The disadvantages of a corporate executor
§	192:8	Form: Nomination of corporate executor
§	192:9	The alternate executor
§	192:10	Form: Power of executor to nominate a successor
§	192:11	Form: Nomination by executor of successor pursuant
		to power in the will
§	192:12	List: The advantages of co-executors
§	192:13	List: The disadvantages of co-executors
§	192:14	The attorney as executor
§	192:15	List: The advantages of appointing testator's attorney as executor
§	192:16	List: The disadvantages of appointing testator's attorney as executor

CHAPTER 193. THE POWERS OF THE EXECUTOR

§	193:1	The powers of the executor, generally
§	193:2	The attorney for the executor
§	193:3	Form: Direction that executor retain the services of testator's attorney
§	193:4	Negligence of representative in selecting an attorney
§	193:5	Surety on the executor's bond
§	193:6	Self-dealing by the executor
§	193:7	Form: Authority of executor to self-deal
§	193:8	Powers of the executor before the issuance of letters
§	193:9	Executor's control of real estate
§	193:10	Form: Direction to executor to take control of real estate
§	193:11	Form: Direction that devisee shall take immediate possession of real estate
§	193:12	Sale of decedent's real estate
§	193:13	Form: Power of executor to sell real estate
§	193:14	Form: Direction to executor to sell real estate (equitable conversion)
§	193:15	Mortgaging decedent's real estate
§	193:16	Form: Power of executor to borrow against real estate
§	193:17	Executor's control of personal estate
§	193:18	Form: Power of executor to mortgage, pledge, sell or lease personal estate

§ 193:19	Investments by executor
§ 193:20	Form: Power of executor to retain decedent's assets
§ 193:21	Form: Authority to delay distributions
§ 193:22	Authority to operate business
§ 193:23	Powers and duties to make tax elections
§ 193:24	Other powers and duties of the executor
8 193.25	Form. Miscellaneous additional nowers of executor

CHAPTER 194. SPECIAL WILL DRAFTING PROBLEMS

§ 194:1	Special will drafting problems
§ 194:2	Use of precatory words
§ 194:3	Form: Statement that words are precatory and not binding
§ 194:4	Libel by will
§ 194:5	Incorporation by reference—Lists
§ 194:6	The dangerous beneficiary
§ 194:7	Form: Disinheriting beneficiary responsible for testator's death by criminal act

CHAPTER 195. THE RULE AGAINST PERPETUITIES AND UNREASONABLE ACCUMULATIONS

§ 195:1	The Rule Against Perpetuities
§ 195:2	Form: Provision that no beneficiary shall take any interest in violation of Rule Against Perpetuities
§ 195:3	The inapplicability of the Rule Against Perpetuities to certain situations
§ 195:4	The Qualified Perpetual Trust
§ 195:5	Form: Provision that trust is to be exempt from Rule Against Perpetuities as Qualified Perpetual Trust
§ 195:6	The termination and distribution of trusts that violate the Rule Against Perpetuities
§ 195:7	The rule against unreasonable accumulations of income
§ 195:8	Form: Limit on accumulation of income in violation of Thellusson's Act

CHAPTER 196. KEEPING THE WILL FARSIGHTED

§ 196:1	The effect of subsequent events on the will
§ 196:2	Lapsed bequests and devises
§ 196:3	Void bequests and devises

§ 196:4	Renunciation
§ 196:5	Disclaimers
§ 196:6	Ademption
§ 196:7	Advancements
§ 196:8	Elections
§ 196:9	Abatement
§ 196:10	Accretions
§ 196:11	Changes in program or ownership of beneficiary
§ 196:12	Successful will contest

CHAPTER 197. EXECUTING THE WILL

§ 197:1	Executing the will
§ 197:2	Checklist: Precautions in executing a valid will
§ 197:3	Sufficiency of signature
§ 197:3.50	Electronic signing of will
§ 197:4	Signature by mark or by another
§ 197:5	Form: Attestation clause—Testator signs by mark
§ 197:6	—Another person signs for testator
§ 197:7	The name used by the testator
§ 197:8	Testator's knowledge of contents of will
§ 197:9	Executing duplicate wills

CHAPTER 198. PUBLICATION AND ATTESTATION OF THE WILL

§	198:1	Publication of will
§	198:2	Attestation of will
§	198:2.50	Attestation of electronic will
§	198:3	The attestation clause
§	198:4	The request to sign as witness
§	198:5	Acknowledgment by testator
§	198:6	Competency of witnesses
§	198:7	The notary public as a witness
§	198:8	Interest of witnesses
§	198:9	Signing by witnesses
§	198:10	The affidavit of attesting witnesses

CHAPTER 199. THE MENTAL CAPACITY OF THE TESTATOR

§ 199:1	Mental capacity to make a will
§ 199:2	The definition of mental capacity
§ 199:3	Insane delusions
§ 199:4	Ability of disabled (incompetent) adult to make a
	valid will

§ 199:5 The effect of old age, senility or illness
 § 199:6 The effect of alcohol or drugs
 § 199:7 List: Facts which do not necessarily preclude testamentary capacity

CHAPTER 200. FRAUD, DURESS, AND UNDUE INFLUENCE IN EXECUTING THE WILL

§ 200:1	The problems of fraud, duress and undue influence, generally
8 000.0	Fraud
§ 200:2	
§ 200:3	Duress or compulsion
§ 200:4	Undue influence
§ 200:5	List: Facts which do not necessarily constitute
	undue influence
§ 200:6	The presumption of undue influence
§ 200:7	Rebutting the presumption of undue influence
§ 200:8	The application of the presumption of undue
	influence to the spousal relationship
§ 200:9	The existence of a fiduciary relationship
§ 200:10	List: Relationships which do not, standing alone,
	create a fiduciary relationship
§ 200:11	Avoiding undue influence
§ 200:12	The partial invalidity of a will
§ 200:13	The lawyer and his relatives as beneficiaries

CHAPTER 201. THE CONTEST-PRONE WILL

§ 201:1 The "contest-prone" will
 § 201:2 List: Warning signals for the contest-prone will
 § 201:3 Checklist: Special precautions for the contest-prone will
 § 201:4 How clients can help avoid successful will contests

CHAPTER 202. AFTER THE WILL IS SIGNED

§ 202:1	A letter to accompany the will
§ 202:2	Form: Sample of letter to accompany will
§ 202:3	Checklist: Matters to be covered in letter supplementing the will
§ 202:4	Safeguarding the will and estate papers
§ 202:5	Recording the will during testator's lifetime
§ 202:6	Checklist: Ways to prevent unauthorized changes in the will
	UIC WIII

§ 202:7	Checklist: Ways to avoid loss of the will
§ 202:8	Keeping the will up to date
§ 202:9	Disposing of clients' wills upon the death or retirement of the lawyer who drew them
§ 202:10	Duty to file will immediately after death of testator
§ 202:11	Deposit of unclaimed wills

CHAPTER 203. CODICILS

- § 203:1 The nature of a codicil § 203:2 The use of a codicil
- § 203:3 Form: Codicil to will

CHAPTER 204. ALTERATION AND REVOCATION OF A WILL

§ 204:1	Acts that may revoke a will
§ 204:1.50	Revocation of electronic will
§ 204:2	Revocation by execution of later instrument
§ 204:3	Form: Instrument revoking will
§ 204:4	Effect of testator's incapacity when executing later will
§ 204:5	Implied revocation of a will by a later will
§ 204:6	Implied revocation of a will by a codicil
§ 204:7	The doctrine of dependent relative revocation
§ 204:8	Effect of alterations on the will
§ 204:9	Revocation by tearing or other physical damage to the will
§ 204:10	Revocation of will by marriage
§ 204:11	Revocation of will by divorce
§ 204:12	Revocation of will by birth or adoption of child

CHAPTER 205. REVIVAL AND REPUBLICATION OF WILL

- § 205:1 Revival of wills
- § 205:2 Revocation of later will as revival of earlier will
- § 205:3 How the will is revived

CHAPTER 206. WILL CONTESTS

A. PRELIMINARY CONSIDERATIONS

§ 206:1	The problems of will contests
§ 206:2	Dealing with the threat of an unfounded will contest
§ 206:3	The actions of interested persons pending outcome

ESTATE PLANNING AND ADMINISTRATION

	of appeal of order admitting or denying admission
§ 206:4	of will, or disposition of contest of order Persons who may file a will contest
§ 206:4 § 206:5	The assignability of the right to contest a will
§ 206.5 § 206:6	The survival of the right to contest a win
§ 200.0	denial of admission of will
§ 206:7	Estoppel to contest will
§ 206:8	Duty of representative to defend contest of admission of will to probate
§ 206:9	Settlement of will contests
§ 206:10	The rights of non-contesting heirs
§ 206:11	Preparing to file a will contest
B. TH	E ACTION TO CONTEST A WILL
§ 206:12	The contest of the admission of the will to probate
§ 206:12	Joinder of other actions with will contest
§ 206:14	The time for filing the will contest
§ 206:15	List: Interested persons who may file a petition to
3 200.10	contest admission or denial of admission of will to probate
§ 206:16	Place of filing will contest
§ 206:17	The petition to contest the will
§ 206:18	Necessary parties to the will contest
§ 206:19	Addition of omitted parties and other amendments
	to pleading
C. NO	TICE
§ 206:20	Notice of will contest
§ 206:20 § 206:21	Notice by publication to unknown heirs
§ 206:21 § 206:22	Right to jury trial
D DI	

D. DISCOVERY IN A WILL CONTEST

§ 206:23 Discovery in will contests

E. ESTATE TAX CONSEQUENCES OF A WILL CONTEST

Federal estate tax consequences of will contest § 206:24 § 206:25 Illinois estate tax consequences of successful will

F. SUMMARY JUDGMENT IN A WILL CONTEST

Summary judgment in will contests

§ 206:27 Affidavits in support of and in opposition to motion for summary judgment

G. ATTORNEY FEES IN A WILL CONTEST

§ 206:28 Attorneys' fees in will contests

CHAPTER 207. THE CONTEST OF THE DENIAL OF ADMISSION OF WILL TO PROBATE

§ 207:1	The right to contest denial of admission of will to probate
§ 207:2	The petition to contest denial of admission of will to probate
§ 207:3	The parties to the petition to contest denial of admission of will to probate
§ 207:4	The right to appear and introduce evidence
§ 207:5	The right to trial by jury
§ 207:6	The order of proof
§ 207:7	Survival of right to contest denial of admission of will to probate
§ 207:8	Duty of representative to defend contest of denial of admission of will to probate
§ 207:9	Duty of named executor to support contest of denial of admission of will to probate
§ 207:10	The admissibility of evidence
§ 207:11	The procedures in the contest of the denial of admission of will to probate

CHAPTER 208. GROUNDS FOR CONTESTING A WILL

§ 208:1	The grounds for contesting a will
§ 208:2	Checklist: Possible grounds for contesting a will
§ 208:3	Testator's minority
§ 208:4	Lack of proper execution
§ 208:5	Will improperly signed in testator's behalf
§ 208:6	Failure of testator to know contents of will
§ 208:7	Lack of proper attestation
§ 208:8	Revocation of will
§ 208:9	Execution of later will
§ 208:10	Forgery
§ 208:11	Fraud
§ 208:12	Duress or compulsion
8 208.13	Mistaka

§ 208:14 Undue influence

§ 209:14 Closing arguments

§ 208:15 Lack of testamentary capacity

CHAPTER 209. PROCEDURES IN WILL CONTESTS

CONT	
§ 209:1	The trial of a will contest
§ 209:2	The issues in a will contest
§ 209:3	IPI 200.01A: Will Contest—Issues Made by the Pleadings—Entire Will Claimed Invalid
§ 209:4	IPI 200.01B: Will Contest—Issues Made by the Pleadings—Partial Invalidity Claimed
§ 209:5	Questions of law and fact
§ 209:6	Amendment of pleadings after summary judgment in will contents
§ 209:7	The burden of proof
§ 209:8	IPI 200.02A: Will Contest—Burden of Proof—Entire Will Claimed Invalid
§ 209:9	IPI 200.02B: Will Contest—Burden of Proof—Partial Invalidity Claimed
§ 209:10	Presumptions
§ 209:11	List: Some presumptions that apply in will contests
§ 209:12	The order and sufficiency of proof in contest of admission of will to probate
§ 209:13	Directed verdicts

CHAPTER 210. EVIDENCE IN WILL CONTESTS

The admissibility of evidence in will contests
The relevancy of evidence
Evidence of mental capacity
List: Evidence admissible on issue of mental capacity
Admissibility of adjudication of incompetency
The provisions of the will as evidence of mental capacity
The testimony of subscribing witnesses
Nonexpert opinion evidence
Expert opinion evidence
Testimony of the testator's attorney
Testimony as to undue influence
Declarations of testator
Admissibility of earlier wills
The Dead Man's Act

§ 210:15 Evidence in forgery cases

CHAPTER 211. JURY INSTRUCTIONS, VERDICTS AND JUDGMENTS IN WILL CONTESTS

§ 211:1	Jury instructions, generally
§ 211:2	IPI 200.07: Testator's Right to Dispose of Property
§ 211:3	IPI 200.08: Natural Objects of Bounty—Definition
§ 211:4	Jury instructions—Mental capacity
§ 211:5	IPI 200.05: Will Contest—Testamentary Capacity— Definition
§ 211:6	IPI 200.10: Testamentary Capacity—Personal Characteristics of Decedent
§ 211:7	IPI 200.06: Testimony of Physician
§ 211:8	IPI 200.11: Testamentary Capacity—Effect of Prior Adjudication of Mental Incapacity
§ 211:9	Jury instructions—Undue influence
§ 211:10	IPI 200.09: Undue Influence—Definition
§ 211:11	IPI 200.03: Will Contest—Undue Influence Based Entirely on Unrebutted Presumption Arising From Fiduciary Relationship
§ 211:12	IPI 200.04: Will Contest—Undue Influence—Proof of Specific Conduct and Presumption From Fiduciary Relationship
§ 211:13	IPI 200.03.05: Meaning of Burden of Proof— Presumption of Undue Influence—Fiduciary Relationship Must Be Proved
§ 211:14	The verdict
§ 211:15	IPI 200.12: Instruction on Verdict Forms—Entire Invalidity Claimed
§ 211:16	IPI 200.13: Verdict Form A—For the Will—Entire Invalidity Claimed But Not Found
§ 211:17	IPI 200.14: Verdict Form B—Against the Will— Entire Invalidity Found
§ 211:18	IPI 200.15: Instruction on Verdict Forms—Partial Invalidity
§ 211:19	IPI 200.16: Verdict Form—Partial Invalidity Found
§ 211:20	IPI 200.17: Verdict Form—Partial Invalidity Found—Will Invalid
§ 211:21	IPI 200.18: Verdict Form—Partial Invalidity Claimed But Not Found
§ 211:22	The judgment
§ 211:23	Post-trial motions

CHAPTER 212. THE KINDS AND USES OF TRUSTS

§ 212:1	The nature of the express trust
§ 212:2	List: The kinds of trusts
§ 212:3	List: The advantages of trusts
§ 212:4	List: The disadvantages of trusts
§ 212:5	The testamentary trust
§ 212:6	The living or inter vivos trust
§ 212:7	The irrevocable trust
§ 212:8	Form: Trust provision——Irrevocable trust
§ 212:9	——Release of power to amend or revoke the trust
§ 212:10	The revocable trust
§ 212:11	Form: Trust provision—Power to revoke, amend,
	etc., the trust
$\S 212:12$	Trusts by operation of law
§ 212:13	Joint, mutual or reciprocal trusts
§ 212:14	Trust to receive proceeds of eminent domain or partition proceeding
§ 212:15	Trust to conserve property
§ 212:16	The trust distinguished from an escrow
§ 212:17	Total return trusts
§ 212:18	Trusts for domestic or pet animals
§ 212:19	The assignment for the benefit of creditors as a trust
	arrangement

CHAPTER 212A. REVOCABLE TRUSTS UNDER THE ILLINOIS TRUST CODE

§ 212A:1	Capacity of settlor of revocable trust
§ 212A:2	Revocation or amendment of revocable trust
§ 212A:3	Settlor's powers; powers of withdrawal
§ 212A:4	Limitation on action contesting validity of revocable trust; distribution of trust property
§ 212A:5	Revocation of provisions in revocable trust by divorce or annulment

CHAPTER 212B. TOTAL RETURN TRUSTS UNDER THE ILLINOIS TRUST CODE

§ 212B:1	Total return trust defined; trustee duty to inform
§ 212B:2	Conversion by trustee
§ 212B:3	Conversion by agreement
§ 212B:4	Conversion or reconversion by court
§ 212B:5	Post conversion
§ 212B:6	Administration

§ 212B:7	Allocations
§ 212B:8	Restrictions
§ 212B:9	Tax limitations
§ 212B:10	Releases
§ 212B:11	Remedies
§ 212B:12	Application
§ 212B:13	Application to express trusts

CHAPTER 213. CREATING AND AMENDING A VALID EXPRESS TRUST

§ 213:1	Creating a valid express trust
§ 213:2	The capacity of the grantor
§ 213:3	The intention to create a trust
§ 213:3.50	Effect of fraud, duress, mistake, or undue influence
§ 213:4	The need for consideration
§ 213:5	The need for a written instrument
§ 213:6	The express oral trust of personal property
§ 213:7	The witnessing or acknowledgement of the trust instrument
§ 213:8	Proof of existence of express trust
§ 213:9	List: Reasons for putting a trust instrument in writing
§ 213:10	The propriety of the trust purpose
§ 213:11	The effect of the violation of the Rule Against Perpetuities
§ 213:12	The effect of the violation of the Rule Against Unreasonable Accumulations
§ 213:13	The effect of illegal consideration
§ 213:14	The consequences when the trust purpose is illegal
§ 213:15	The effect of the impossibility of the performance of the trust
§ 213:16	The effect of the indefiniteness of the trust
§ 213:17	The self-declaration of trust
§ 213:18	Form: Declaration of trust—Revocable—Corporate stock
§ 213:19	The grantor's retained interests
§ 213:20	The Statute of Uses
§ 213:21	Active and passive trusts
§ 213:22	List: When the trustee's duties are considered active
§ 213:23	Amending the trust agreement

CHAPTER 214. THE TRUST PROPERTY AND ESTATES AND INTERESTS THEREIN

§ 214:1 The trust property

ESTATE PLANNING AND ADMINISTRATION

§ 214:2	Funding the trust
§ 214:3	Transfers to the trust
§ 214:4	Future additions to the trust
§ 214:5	Testamentary additions to trusts
§ 214:6	Insurance and other benefits payable to
	testamentary trustee
§ 214:7	Vesting of trust assets in a successor trustee
§ 214:8	The estates and interests of the trustee
§ 214:9	Following trust property
§ 214:10	Where trust property or funds are commingled
§ 214:11	The rights and duties of third persons dealing with the trust
§ 214:11.50	Certification of trust
§ 214:11.60	—form
§ 214:12	Right of creditors to reach trust property
§ 214:12.50	—Trust for beneficiary with a disability

CHAPTER 215. THE TRUST BENEFICIARIES

§ 215:1	The beneficiaries of the trust
§ 215:2	Who may be beneficiaries of a trust
§ 215:3	Beneficiaries who are not ascertainable or in
	being at the time the trust is created
§ 215:4	Plural and successive beneficiaries
§ 215:5	Designating the beneficiaries by class
§ 215:6	Whether beneficiaries take as a class or as individuals
§ 215:7	The power of the trustee to select from a class
§ 215:8	Notice to, and acceptance by, the beneficiaries
§ 215:9	The rights of beneficiaries
§ 215:10	The rights of income beneficiaries
§ 215:11	The rights and duties of beneficiaries among themselves
§ 215:12	The estates and interests of the beneficiaries
§ 215:13	The transfer and assignment of a beneficiary's interest
§ 215:14	Restrictions on voluntary and involuntary transfers—Spendthrift provisions
§ 215:15	Representation—Basic effect
§ 215:15.10	—Representative designated in trust instrument
§ 215:15.20	—Representative not designated in trust instrument
§ 215:15.30	—Representation of charity
§ 215:15.40	—Appointment of representative
§ 215:16	Death of trust beneficiary as "lapse" of the
	benefit

CHAPTER 216. THE TRUSTEE

_	
§ 216:1	Selecting the trustee
§ 216:2	List: Advantages of selecting a corporate trustee
§ 216:3	List: Disadvantages of selecting a corporate trustee
§ 216:3.50	Co-trustees
§ 216:4	List: Reasons for using co-trustees
§ 216:5	List: Disadvantages of using co-trustees
§ 216:6	Checklist: Reasons the surviving spouse should be the trustee
§ 216:7	Checklist: Reasons the surviving spouse should not be the trustee
§ 216:8	The qualifications of the trustee
§ 216:9	Acceptance by trustee
§ 216:10	The trustee's bond
§ 216:11	The appointment of a trustee by one other than the settlor
§ 216:12	Resignation by trustee
§ 216:13	Removal of trustee
§ 216:14	The successor trustee
§ 216:15	Form: Trust provision—Method of selecting successor trustee
§ 216:16	—Successor corporate trustee
§ 216:17	Vesting title to trust property in a new trustee
§ 216:18	Selecting a trustee in other states
§ 216:19	The attorney for the trustee
§ 216:20	Several trustees
§ 216:21	The power of the surviving trustee(s)
	-

CHAPTER 217. THE POWERS OF THE TRUSTEE

§ 217:1	Powers of trustees, generally
§ 217:1.50	Discretionary powers of the trustee
§ 217:2	Implied powers of trustees
§ 217:3	Statutory powers of trustees—Trusts created before October 1, 1973
§ 217:4	—Trusts created after September 30, 1973
§ 217:4.50	General powers of the trustee under the Illinois Trust Code
§ 217:4.60	Specific powers of the trustee under the Illinois Trust Code
§ 217:5	Conferring additional powers on the trustee
§ 217:6	Checklist: Additional powers not conferred by Trust and Trustees Act

ESTATE PLANNING AND ADMINISTRATION

§ 217:7	The power to sell trust property
§ 217:8	The power to grant options
§ 217:9	The power to exchange trust property
§ 217:10	The power to lease trust property
§ 217:11	The power to borrow money
§ 217:12	The power to execute mortgages and other liens
§ 217:13	The power to grant easements
§ 217:14	The power to subdivide and improve real estate
§ 217:15	The power to dedicate interests in real estate
§ 217:16	The power to give consents and enter into contracts relating to real estate
§ 217:17	The power to designate a trustee in another jurisdiction
§ 217:18	The power to enter into agreements for deposit accounts and deposit boxes
§ 217:19	The power to enter into agreements for custodian, agency or depositary arrangement
§ 217:20	The power to vote shares and execute proxies
§ 217:21	The power to participate in voting trusts, mergers, etc
§ 217:22	The power to exercise or sell subscription or conversion rights
§ 217:23	The power to incur and pay expenses in administering the trust estate
§ 217:24	The power to appoint attorneys, auditors, advisors and agents
§ 217:25	The power to delegate rights, powers and duties to a co-trustee
§ 217:26	The power to prosecute claims
§ 217:27	The power to contest claims
§ 217:28	The power to compromise claims
§ 217:29	The power to submit claims to arbitration
§ 217:30	The power to execute contracts, notes and other instruments
§ 217:31	The power to receive and administer additional trust property
§ 217:32	The power to hold undivided fractional interests in property
§ 217:33	The power to deal with self in other capacities
§ 217:34	The power to make distributions in cash or in kind
§ 217:35	The power to rely upon affidavits and other documents in making distributions
§ 217:36	The power to take steps to wind up the trust after its termination
§ 217:37	The power to insure trust property

§ 217:38	The power to make distributions to or for the benefit of beneficiaries
§ 217:39	The power to invest property
§ 217:40	The power to register securities in the name of a nominee
§ 217:41	The power to pay himself reasonable compensation
§ 217:42	The power of the trustee appointed in eminent domain proceedings
§ 217:43	The control of the trustee's discretionary powers
§ 217:44	The power of the trustee to operate a farm
§ 217:45	The power of the trustee to develop oil, gas and other minerals
§ 217:46	The power of the trustee to operate an unincorporated business
§ 217:47	The power of the trustee to continue a partnership business
§ 217:48	Severance and consolidation of trusts

CHAPTER 218. THE DUTIES AND LIABILITIES OF THE TRUSTEE

§ 218:1	The duties of the trustee, generally
§ 218:2	Form: Trust provision—Statutory powers of trustee
§ 218:3	The liability of the trustee for breach of duty
§ 218:3.10	Effect of exculpatory language in trust instrument
§ 218:3.50	Remedies for breach of trust
§ 218:3.60	Damages for breach of trust
§ 218:3.70	Attorney's fees and costs
§ 218:3.80	Limitation on actions against trustee
§ 218:4	The liability of the trustee for distributions to person other than the beneficiary
§ 218:5	The liability of the trustee for distributions under an invalid trust
§ 218:6	The liability of the trustee for breach of trust by co-trustee
§ 218:7	The effect of exculpatory provisions in the trust instrument
§ 218:8	The delegation of duties by the trustee
§ 218:9	The liability of the trustee for the acts of agents
§ 218:10	The duty to comply with the terms of the trust
§ 218:11	The duty to know and understand the terms of the trust
§ 218:12	The duty to act in good faith
§ 218:13	Permissible conflicts of interest
§ 218:14	The duty to use care, skill and diligence

ESTATE PLANNING AND ADMINISTRATION

§ 218:15	The duty to take and keep control of the trust property
§ 218:16	The duty to preserve the trust property
§ 218:17	The duty to have adequate insurance
§ 218:18	The duty to keep trust property in repair
§ 218:19	The duty to enforce claims
§ 218:20	The duty to defend against claims
§ 218:21	The duty to refrain from self-dealing
§ 218:22	Form: Trust provision—Authority of trustee to self-deal
§ 218:23	The duty to keep trust assets separate—Mingling
§ 218:24	The duty to make the trust productive
§ 218:25	The duty to keep books and records
§ 218:26	The duty to account to the trust beneficiaries
§ 218:26.50	—Retrospective
§ 218:27	The accounting by the trustee
§ 218:28	The accounting by the representative of the estate of a deceased trustee
§ 218:29	The suit for an accounting
§ 218:30	The duty to give information to the trust beneficiaries
§ 218:31	The duty to pay income to the beneficiary
§ 218:32	The duty to deal fairly with the trust beneficiaries
§ 218:33	Actual fraud by the trustee
§ 218:34	The duty of loyalty among several trust beneficiaries
§ 218:35	The effect of approval by the donor or the beneficiaries
§ 218:36	The effect of laches by the beneficiary
§ 218:37	The liability of the trustee to third persons
§ 218:38	The liability of the trustee for torts
§ 218:39	The release of the trustee
§ 218:40	The right of the trustee to indemnification
§ 218:41	Crimes and offenses by the trustee

CHAPTER 219. THE COMPENSATION OF THE TRUSTEE

§ 219:1	The right of the trustee to compensation
§ 219:2	Loss of right to compensation
§ 219:3	The amount of the trustee's compensation
§ 219:4	The effect of the death, resignation or removal of the
	trustee

CHAPTER 220. DRAFTING TRUSTS AND SPECIAL TRUST PROVISIONS

§	220:1	Making the best use of trusts
§	220:2	Sources of trust forms
§	220:3	The use of multiple trusts
§	220:4	Drafting the "Dynasty Trust"—Exempt from the
		Rule Against Perpetuities
§	220:5	Drafting a sprinkling/spray trust
§	220:6	Form: Trust provision—Authority of trustee to sprinkle trust
§	220:7	Drafting a spendthrift trust
§	220:8	Form: Trust provision—Spendthrift trust
§	220:9	Drafting an incentive trust
§	220:10	Form: Trust provision—Incentive trust
§	220:11	Drafting an accumulation trust
§	220:12	Drafting a living trust for a single person
§	220:13	Drafting the marital deduction provisions of living trusts
§	220:14	Drafting the Qualified Terminable Interest (QTIP) provisions of living trusts
§	220:15	Drafting the Generation Skipping Transfer
		provisions of living trusts
§	220:16	Drafting life insurance trusts
§	220:17	Drafting trusts for the benefit of minors
§	220:18	Drafting Crummey trusts
§	220:19	Drafting discretionary trusts for persons with disabilities
§	220:20	The negligent drafting of trusts
§	220:21	Helping the client realize maximum benefits from
		living trusts
§	220:22	Directed trusts

CHAPTER 221. USING THE LIVING TRUST

§ 221:1	The use of the living trust, generally
§ 221:2	Checklist: Situations where a living trust is particularly desirable
§ 221:3	Checklist: Special benefits of the living trust
§ 221:4	Checklist: Special disadvantages of the living trust
§ 221:5	Creating the living trust
§ 221:6	Form: Living trust agreement
§ 221:7	Checklist: Steps in setting up the living trust
§ 221:8	The family estate trust
§ 221:9	Administering the living trust
§ 221:10	Checklist: Procedure in administering the living
	trust

§ 221:11	Distributing the trust principal
§ 221:12	The Standby Living Trust
§ 221:13	Revoking the inter vivos trust
§ 221:14	Actions to set aside revocable living trusts
§ 221:15	The unethical marketing of living trusts
§ 221:16	A living trust protocol of Illinois Bar Association
§ 221:17	The illegal preparation of living trusts

CHAPTER 222. MANAGING AND INVESTING THE TRUST PROPERTY

The problems of managing the trust property
Controlling and protecting the trust property
Insuring the trust property
Investing the trust property
Registering securities in the name of a nominee
The Prudent Investor Rule
The effect of trust provisions relating to trust investments
Form: Trust provision—Power of trustee to make investments—Prudent Investor Rule
— —More liberal rule
—Power of trustee to retain original trust investments
The duty to dispose of improper investments
The liability of a trustee for an imprudent sale
When a proper investment subsequently becomes improper
The duty to diversify investments
The portfolio theory of investments
Investments in common trust funds
The effect of the beneficiary's approval of an improper investment
Selling trust property
Selling real estate held by the trust

CHAPTER 223. PRINCIPAL AND INCOME PROBLEMS

8 223:1	Principal and income problems, generally
§ 223:2	The Principal and Income Act
§ 223:3	The applicability of the Principal and Income Act of 1981
§ 223:4	Changes in apportionment of principal and income directed by trust instrument
§ 223:5	The equitable adjustment doctrine

§ 223:6	The proper administration of the trust
§ 223:7	The meaning of terms used in the Principal and Income Act
§ 223:8	The meaning of income under the Principal and Income Act
§ 223:9	The meaning of principal under the Principal and Income Act
§ 223:10	When the right to income arises
§ 223:11	The right to income earned prior to decedent's death
§ 223:12	The right to income upon the termination of the income beneficiary's interest
§ 223:13	Payment of income to qualify for marital deduction
§ 223:14	The effect of a spendthrift provision
§ 223:15	The effective date of corporate distributions
§ 223:16	The treatment of income and expenses in decedent's estates
§ 223:17	The treatment of certain corporate distributions, generally
§ 223:18	The treatment of stock dividends, splits and rights
§ 223:19	The treatment of distributions pursuant to calls, reorganizations and liquidation
§ 223:20	The treatment of dividends paid by regulated investment companies and real estate investment trusts
§ 223:21	The treatment of premium and discount on bonds and other obligations
§ 223:22	The treatment of profits and losses from business and farm operations
§ 223:23	The treatment of increase of farm animals
§ 223:24	The treatment of proceeds of mineral rights
§ 223:25	The treatment of the proceeds of natural resources other than mineral rights
§ 223:26	The treatment of receipts from property subject to depletion
§ 223:27	The treatment of proceeds of nonproductive or underproductive property
§ 223:28	Employment related periodic payments
§ 223:29	The charges to be made against income
§ 223:30	The charges to be made against principal
§ 223:31	The treatment of income and expenses of non-trust life estates

CHAPTER 224. [Reserved]

CHAPTER 225. THE CONSTRUCTION, MODIFICATION AND RESCISSION OF TRUSTS

§	225:1	The problems of modifying, construing and contesting trusts, generally
Ş	225:2	Modifications of the trust by the grantor
§	225:3	Modifying a trust where the power of modification was omitted by mistake
§	225:4	Modifications of the trust by the court
§	225:5	The right to anticipate income for the support of a beneficiary
§	225:6	The construction of trusts
§	225:7	The judicial construction of trusts
§	225:8	The rules for construing trusts
§	225:9	Law applicable to construction of trust
§	225:10	The action to rescind an inter vivos trust
§	225:11	The time for the action to rescind an inter vivos trust
§	225:12	Rescinding the trust because of the incapacity of the grantor
§	225:13	Rescinding the trust because of failure of consideration
§	225:14	Rescinding the trust because of fraud
§	225:15	Rescinding the trust because of duress
§	225:16	Rescinding the trust because of undue influence
§	225:17	Rescinding the trust because of mistake
§	225:18	The ademption of benefits provided by a trust
§	225:19	The "lapse" of gifts to a deceased beneficiary trust

CHAPTER 226. COURT CONTROL AND SUPERVISION OF TRUSTS

§ 226:1	The court supervision of trusts
§ 226:1.50	Jurisdiction over trustee and beneficiary
§ 226:1.60	Venue
§ 226:1.70	Applicable law
§ 226:2	Checklist: Grounds for court supervision
§ 226:3	Checklist: Ways to avoid court supervision of trusts
§ 226:4	The procedure in court supervision of trusts
§ 226:5	Allowance of attorneys' fees and costs in actions against the trustee
§ 226:6	Actions to enforce express trust

CHAPTER 227. COURT APPOINTMENT AND REMOVAL OF TRUSTEES

§ 227:1	The court appointment of a trustee
§ 227:2	The appointment of a trustee for lands subject to future interest or power of appointment
§ 227:3	The procedure for the court appointment of a trustee
§ 227:4	Form: Petition to appoint trustee
§ 227:5	Considerations in the court appointment of a trustee
§ 227:6	The removal of a trustee
§ 227:7	The grounds for the removal of a trustee
§ 227:8	Checklist: Grounds for removal of a trustee
§ 227:9	Checklist: Insufficient grounds for removal of a trustee
§ 227:10	The procedure for removal of a trustee
§ 227:11	Form: Petition to remove trustee
§ 227:11.50	Delivery of property by former trustee
§ 227:12	The powers and duties of the court appointed trustee

CHAPTER 228. TERMINATING AND DISTRIBUTING THE TRUST

§	228:1	Terminating and distributing the trust, generally
§	228:2	Terminating the trust according to its terms
§	228:3	Revocation of the trust by the grantor
§	228:4	Modifying a trust where power of revocation was omitted by mistake
§	228:5	The power to modify as a power to revoke
§	228:6	Terminating the trust by agreement of the beneficiaries
§	228:6.50	Nonjudicial settlement agreements-Statutory provisions
§	228:7	Terminating the trust by merger of legal and equitable title
§	228:8	Terminating the trust where sole beneficiary has whole beneficial interest
§	228:9	The judicial proceeding to terminate a trust
§	228:10	The standing required to seek termination of trust
§	228:11	Terminating the trust because of impossibility of performance
§	228:12	Terminating the trust because of change of conditions or small size
§	228:13	Terminating the trust because of illegality

ESTATE PLANNING AND ADMINISTRATION

§ 228:14	Terminating the trust because of mistake or misunderstanding
§ 228:15	Terminating the trust because of fraud, duress, undue influence or lack of legal capacity
§ 228:16	Termination of trust provisions by divorce of settlor
§ 228:17	Distributing the trust income
§ 228:18	The discretion of the trustee in making distributions
§ 228:18.50	Distribution of trust principal in further trust-Trust decanting
§ 228:19	Resolving conflicting claims among beneficiaries
§ 228:20	Distributions to others for the benefit of a beneficiary
§ 228:21	Right of beneficiary's creditor to reach trust property
§ 228:22	The power of the trustee to rely on affidavits and other documents in making distributions
§ 228:23	The duty to distribute the trust estate
§ 228:24	The power of the trustee after the termination of the trust
§ 228:25	Distributions in kind
§ 228:26	When the trust instrument directs that trust assets be converted
§ 228:27	Distributions to several beneficiaries
§ 228:28	The final account of the trustee

CHAPTER 228A. TRUST DECANTING LAW UNDER ILLINOIS TRUST CODE

§ 228A:1	Trust Decanting Law and definitions
§ 228A:2	Scope of Trust Decanting Law
§ 228A:3	Fiduciary duty
§ 228A:4	Application; governing law
§ 228A:5	Reasonable reliance
§ 228A:6	Notice
§ 228A:7	Court involvement
§ 228A:8	Formalities
§ 228A:9	Decanting power under expanded distributive discretion
§ 228A:10	Decanting power under limited distributive discretion
§ 228A:11	Trust for beneficiary with disability
§ 228A:12	Protection of charitable interests
§ 228A:13	Trust limitation on decanting
§ 228A:14	Change in compensation
§ 228A:15	Relief from liability and indemnification
§ 228A:16	Removal or replacement of authorized fiduciary

§ 228A:17	Tax-related limitations
§ 228A:18	Duration of second trust
§ 228A:19	Need to distribute not required
§ 228A:20	Savings provision
§ 228A:21	Trust for care of animal
§ 228A:22	Settlor
§ 228A:23	Later-discovered property
§ 228A:24	Obligations

CHAPTER 229. THE ILLINOIS LAWYER AS A FEDERAL AND STATE TAX PLANNER

§ 229:1	The functions of the attorney in tax planning fo
	clients
§ 229:2	Minimizing income taxes, in general
§ 229:3	Checklist: Suggestions for saving income taxes
§ 229:4	List: Tax-sheltered investments
8 229.5	Income tax deductions

CHAPTER 230. INCOME TAX PITFALLS

A. ALTERNATIVE MINIMUM TAX

\$ 230:2 \$ 230:3 \$ 230:4 \$ 230:5 \$ 230:6 \$ 230:7 \$ 230:8 \$ 230:9 \$ 230:10 \$ 230:11	Alternative minimum tax—In general Computing the alternative minimum tax (AMT) AMT exemption amount Depreciation preference Alternative tax net operating loss deduction Standard deduction for personal exemptions Itemized deductions under AMT Under-age-14—Child's income under AMT Incentive stock options under AMT Farm losses under AMT Passive losses under AMT Minimum tax credit—Form 8801; Form 8827
--	--

B. AT-RISK RULES

§ 230:13	At-Risk rules—In general
§ 230:14	Activities covered by at-risk rules
§ 230:15	Amounts considered at risk
§ 230:16	Passive activity losses and credits
§ 230:17	Passive losses
§ 230:18	Passive credits
§ 230:19	Passive activities

ESTATE PLANNING AND ADMINISTRATION

§ 230:20 Trade or business activities under passive activities rules
§ 230:21 Material participation under passive activities rules

C. HOBBY LOSSES

- § 230:22 Nondeductible hobby losses
- § 230:23 Activity defined for purposes of hobby losses rules
- § 230:24 Activities conducted for profit

D. CIVIL PENALTIES

- § 230:25 Civil penalties—In general
- § 230:26 Assessment of penalties
- § 230:27 Reasonable cause
- § 230:28 IRS views on reasonable causes
- § 230:29 Liability for civil penalties
- § 230:30 Failure to file tax returns when due
- § 230:31 Failure to pay tax shown on return
- § 230:32 Failure to pay tax on return
- § 230:33 Failure to deposit taxes
- § 230:34 Accuracy-related penalties
- § 230:35 Negligence or disregard of rules or regs
- § 230:36 Misstating value or basis of property
- § 230:37 Willful failure to obey tax law
- § 230:38 Other civil penalties

E. CRIMINAL PENALTIES

§ 230:39 Criminal penalties for tax law violations

CHAPTER 231. TAXATION OF CAPITAL GAINS AND LOSSES

- § 231:1 The taxation of capital gains and losses
- § 231:2 Computing capital gains and losses
- § 231:3 Tax on net capital gains—Noncorporate taxpayers
- § 231:4 Net capital gain and net capital loss defined
- § 231:5 Capital assets
- § 231:6 Intellectual property
- § 231:7 Real estate sold or exchanged
- § 231:8 Sale of sole proprietorship
- § 231:9 Goodwill and covenants not to compete
- § 231:10 Allocating sales price for sale of a business
- § 231:11 Tax treatment of sale of life estate
- § 231:12 Holding period of capital assets

0.001.10	G .: 1001
§ 231:13	Section 1231 assets
§ 231:14	Capital gain, ordinary loss rule
§ 231:15	Computation of gain or loss on Sec. 1231
	transactions
§ 231:16	Holding period for Sec. 1231 assets
$\S 231:17$	Sec. 1231 property
§ 231:18	Rental property used in a trade or business
§ 231:19	Casualty and theft losses—Sec. 1231 transactions
CHAPTER 232. BASIS	

§ 232:1	Basis of property
§ 232:2	Mortgages and other property as part of basis
§ 232:3	Adjusted basis
§ 232:4	Increasing basis with capital expenditures
§ 232:5	Basis adjustments—Selling expenses
§ 232:6	Basis of personal-use property converted to business
	use
§ 232:7	Basis reduction for return of capital
§ 232:8	Basis of property acquired by gift or transfer to
	trust
§ 232:9	Basis of property acquired from decedent
§ 232:10	Estate tax value as basis
§ 232:11	Basis adjustment for qualified joint interest property
§ 232:12	Basis of property received from living trust with
	power to revoke or amend

CHAPTER 233. LIFE INSURANCE AND **ANNUITIES**

A. ANNUITIES

§ 233:1	Taxation of annuities
§ 233:2	After-death distribution requirements for annuity contracts
§ 233:3	Computing the excludible portion of an annuity payment
§ 233:4	The investment in the contract
§ 233:5	Investment in the contract reduced for refund
	feature
§ 233:6	Expected return from the contract
§ 233:7	Taxation of recipients for guaranteed payments
§ 233:8	Single life annuity
§ 233:9	Joint and survivor annuity
§ 233:10	Variable annuity
§ 233:11	Life insurance and annuity contract combined

§ 233:12	Treatment of dividends received under annuity contract	
§ 233:13	Treatment of a loan against annuity contract	
§ 233:14	Penalty for premature contract distributions	
§ 233:15	Private annuities from other than insurance	
3 200.10	companies	
B. LII	FE INSURANCE	
§ 233:16	Definition of life insurance contract	
§ 233:17	Life insurance proceeds paid because of death of insured	
§ 233:18	Credit life insurance	
§ 233:19	Proceeds paid for life or in installments	
§ 233:20	Family income rider	
§ 233:21	Dividends on life insurance	
§ 233:22	Interest on death benefit proceeds left with insurer	
§ 233:23	Disposition of life insurance, endowment and annuity contracts	
§ 233:24	Accelerated death benefits and viatical settlements	
CHAPTER 234. EXCLUSION OF GAIN ON DISPOSITION OF PRINCIPAL RESIDENCES		
§ 234:1	Exclusion of gain on sale or exchange of principal residence	
§ 234:2	Reporting gain from sale of principal residence	
§ 234:3	Only one sale or exchange of residence in two years	
§ 234:4	Limit on home sale exclusion	
§ 234:5	Limit for joint filers who don't qualify for the maximum exclusion	
§ 234:6	Reduced exclusion for those failing ownership, use requirements, or two-year rule	
§ 234:7	Amount of reduced home sale exclusion	
	TER 235. INTRA-FAMILY ISACTIONS	
§ 235:1	Transfers between husband and wife	
§ 235:2	Transfers to a third party on behalf of a spouse or former spouse	
§ 235:3	Income from discharge or cancellation of debt (COD)	
§ 235:4	When a debt is discharged or cancelled	
§ 235:5	Bad debt deduction	
§ 235:6	Debts between related persons	
§ 235:7	Family employment	
§ 235:8	Interest paid to a related person	

CHAPTER 236. INDIVIDUAL RETIREMENT ACCOUNTS AND SIMPLE PLANS

A. INDIVIDUAL RETIREMENT SAVINGS ACCOUNTS (IRAS)

g 236:1	Retirement savings plans for individuals
§ 236:2	Spousal IRAs
§ 236:3	Active participant defined
§ 236:4	Reduced deduction limits for active participants
§ 236:5	Deductible contribution for nonparticipant spouse of active participant
§ 236:6	Penalty for excess IRA contribution
§ 236:7	Nondeductible contributions
§ 236:8	Amounts contributed to IRA
§ 236:9	Contributions deadline
§ 236:10	Exemption of IRA from tax
§ 236:11	Transferability of IRA interests
§ 236:12	Permitted IRA distributions
§ 236:13	Distribution rollover from IRA to another eligible retirement plan
§ 236:14	Required IRA distributions
§ 236:15	When tax losses of IRA are recognized
§ 236:16	Surviving spouse's election to treat decedent's IRA as own
§ 236:17	Required minimum IRA distribution not eligible for rollover

B. ROTH IRAS

- § 236:18 [Reserved]
- § 236:19 [Reserved]
- § 236:20 [Reserved]
- § 236:21 [Reserved]
- § 236:22 [Reserved]
- § 236:23 [Reserved]
- § 236:24 [Reserved]
- § 236:25 [Reserved]
- § 236:26 [Reserved]
- § 236:27 [Reserved]
- § 236:28 [Reserved]

\$ 236:29 [Reserved]
\$ 236:30 [Reserved]
\$ 236:31 [Reserved]
\$ 236:32 [Reserved]
\$ 236:33 [Reserved]
\$ 236:34 [Reserved]
\$ 236:35 [Reserved]
\$ 236:36 [Reserved]
\$ 236:37 [Reserved]
\$ 236:38 [Reserved]
\$ 236:39 [Reserved]
\$ 236:40 [Reserved]

C. SIMPLIFIED EMPLOYEE PENSION (SEP)

- § 236:41 Simplified employee pensions—In general § 236:42 How to establish a SEP
- § 236:43 Employer's deduction for contributions to SEP
- § 236:44 Amount employer can contribute to SEP
- § 236:45 Treatment of employer contributions to a SEP on behalf of an employee

D. SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES (SIMPLE)

- § 236:46 Savings Incentive Match Plan for Employees (SIMPLE)—In general § 236:47 Qualified salary reduction arrangements under
- simple retirement plans
- § 236:48 Compensation defined
- § 236:49 Employees' election to terminate or modify participation
- § 236:50 Participation and vesting requirements
- § 236:51 Employer's deduction for contribution to simple retirement accounts
- $\S~236:52$ Tax treatment of employees for contributions on their behalf
- § 236:53 Tax treatment of distributions to employees and beneficiaries
- § 236:54 Tax-free rollovers from SIMPLE retirement accounts
- § 236:55 Penalty for early withdrawal
- § 236:56 Employees' required notices of rights under simple retirement plans

E. SIMPLE 401(K) PLANS

§ 236:57	Simple 401(k) plans—In general
§ 236:58	Contribution requirements for simple 401(k) plans
§ 236:59	Employer's nonelective contribution alternative to matching contributions
§ 236:60	Period for simple 401(k) participants to make salary
, 200.00	reduction elections
§ 236:61	Notice of simple 401(k) elective contribution rules to
	eligible employees

CHAPTER 237. PENSION AND PROFIT SHARING PLANS

§ 237:1	Employee qualified retirement benefit plans
§ 237:2	Pension plans
§ 237:3	Profit-sharing plans
§ 237:4	Stock bonus plans
§ 237:5	Employee stock ownership plans (ESOPs)
§ 237:6	Annuity plans
§ 237:7	Custodial account
§ 237:8	Plans covering self-employed individuals—Keogh plans
§ 237:9	Sec. 401(k) plans
§ 237:10	Amount of elective 401(k) (CODA) deferrals
§ 237:11	Hardship withdrawals
§ 237:12	Special nondiscrimination tests for 401(k) plans
§ 237:13	Simple 401(k) plans
§ 237:14	Contribution requirements for simple 401(k) plans
§ 237:15	Employer's nonelective contribution alternative to matching contributions
§ 237:16	Period for simple 401(k) participants to make salary reduction elections
§ 237:17	Notice of simple 401(k) elective contribution rules to eligible employees
§ 237:18	Catch-up contributions for individuals aged 50 or over
§ 237:19	Nondiscrimination rules and catch-up contributions
§ 237:20	Qualification requirements for employee plans
§ 237:21	Requirement that plan must benefit employees or their beneficiaries exclusively
§ 237:22	Self-employed person as "employee"
§ 237:23	Employer deductions under qualified employee plans
§ 237:24	Ceiling on deductions for contributions to pension and annuity plans
§ 237:25	Deduction limit for contributions to profit-sharing and stock bonus plans

CHAPTER 238. THE TAXATION OF	
§ 237:29	Penalty for premature distributions
§ 237:28	Lump-sum distributions
§ 237:27	Taxing employees on qualified plans distributions
§ 237:26	Excise tax of 10% on excess nondeductible contributions

CHAPTER 238. THE TAXATION OF PARTNERSHIPS

§ 238:1	Partnerships and joint ventures
§ 238:2	Creation of partnerships
§ 238:3	Partners' contributions
§ 238:4	Capital gain treatment of disposition of partnership interest
§ 238:5	Realization of income upon receipt of a capital interest for services
§ 238:6	Receipt of profit interest in return for services
§ 238:7	Basis and holding period for partner's interest and partnership property
§ 238:8	Taxation of partnership income
§ 238:9	Elections made by the partnership
§ 238:10	Partnership losses
§ 238:11	Expenses paid by a partner
§ 238:12	Distributions by a partnership
§ 238:13	Tax treatment on retirement of partner
§ 238:14	Termination of partnership

CHAPTER 239. THE TAXATION OF CORPORATIONS

§ 239:1	How corporations are taxed
§ 239:2	Mandatory corporation treatment for certain entities
§ 239:3	Election to be treated as trust or business entity
§ 239:4	Taxation of corporation distributions
§ 239:5	Distributions of stock or rights—Effect on earnings and profits
§ 239:6	Accumulated earnings tax
	S
§ 239:7	Amount of accumulated earnings credit allowed
8 239.8	Reasonable needs of the business

CHAPTER 240. TAX-FREE INCORPORATION

§ 240:1	Incorporations and transfers to controlled
	corporations—Code Sec. 351 transfers
§ 240:2	Tax-free incorporations and transfers to controlled
	corporations

Property that may be transferred in a tax-free incorporation
Exchange for "stock"
"Control" requirement for tax-free transfers
Exchanges motivated by tax avoidance
Incorporating a partnership

CHAPTER 241. THE SUBCHAPTER S CORPORATION

A. S CORPORATIONS

 § 241:1 S Corporations—In general § 241:2 Eligibility to elect status § 241:3 Number of shareholders § 241:4 Consents of the shareholders § 241:5 One class of stock § 241:6 "Persons" who can be shareholders § 241:7 Trusts as S Corporations shareholder 		
 § 241:3 Number of shareholders § 241:4 Consents of the shareholders § 241:5 One class of stock § 241:6 "Persons" who can be shareholders 	§ 241:1	S Corporations—In general
 § 241:4 Consents of the shareholders § 241:5 One class of stock § 241:6 "Persons" who can be shareholders 	§ 241:2	Eligibility to elect status
§ 241:5 One class of stock § 241:6 "Persons" who can be shareholders	§ 241:3	Number of shareholders
§ 241:6 "Persons" who can be shareholders	§ 241:4	Consents of the shareholders
	§ 241:5	One class of stock
§ 241:7 Trusts as S Corporations shareholder	§ 241:6	"Persons" who can be shareholders
	§ 241:7	Trusts as S Corporations shareholders

B. MAKING THE ELECTION TO BE AN S CORPORATION

§ 241:8	Electing to be taxed as S Corporation
§ 241:9	When to make S Corporation election
§ 241:10	Relief from inadvertent invalid election
§ 241:11	Years for which S Corporation election is effective

C. THE TAX TREATMENT OF AN S CORPORATION

§ 241:12	Taxation of S Corporations
§ 241:13	Tax treatment of distributions to an S Corporation's
	shareholders

D. VOLUNTARY AND INVOLUNTARY TERMINATION OF STATUS

§ 241:14	
	Corporation
§ 241:15	Involuntary terminations of S Corporation status
§ 241:16	Waiver of inadvertent terminations

CHAPTER 242. SECTION 302 AND 303 STOCK REDEMPTIONS

§ 242:1	Tax treatment of stock redemptions
§ 242:2	Tax on shareholders—Stock redemptions

	ESTATE PLANNING AND ADMIN
§ 242:3	Stock redemption defined
§ 242:4	Stock redemptions which result in capital gains to the shareholders
§ 242:5	Substantially disproportionate redemptions
§ 242:6	Complete termination of a shareholder's interest
§ 242:7	Redemptions not essentially equivalent to a dividend
§ 242:8	Meaningful reduction in shareholder's proportionate interest
§ 242:9	Redemptions in partial liquidation of noncorporate shareholder
§ 242:10	Redemption of stock included in decedent's estate
CHAP	TER 243. CORPORATE
REOR	GANIZATIONS
§ 243:1	Corporate reorganizations
§ 243:2	Types of reorganizations
§ 243:3	Plan of reorganization
§ 243:4	A party to a reorganization
§ 243:5	Control under the reorganization rules
§ 243:6	Continuity of interest requirement
§ 243:7	Continuity of business enterprise requirement
§ 243:8	Type A reorganization: Merger or consolidation
§ 243:9	Type B reorganization: Stock for stock
§ 243:10	Type C reorganization: Assets for stock
§ 243:11	Type D reorganization: Transfer of assets to subsidiary
§ 243:12	Spin-offs, split-offs, and split-ups
§ 243:13	Taxing the distributing corporation
§ 243:14	Type E reorganization: Recapitalization
§ 243:15	Type F reorganization: Change in identity
§ 243:16	Type G reorganization: Bankruptcy and similar

CHAPTER 244. CORPORATE LIQUIDATIONS

proceedings

reorganization

§ 244:1	Corporate liquidations
§ 244:2	Taxing shareholders on liquidation
§ 244:3	Distributing assets with unascertainable value
§ 244:4	Taxing corporations on distributions of property-
	Complete liquidation

§ 243:18 Effect on corporate parties to reorganization

Taxation of shareholders and corporate parties to a

§ 243:17

§ 244:5 Complete liquidation

CHAPTER	245	THE	FEDERAL	. ESTATE	TAX
	44.				

§ 245:1	The federal estate tax, generally
$\S 245:2$	Valuation of gross estate
§ 245:3	Special use valuation
§ 245:4	Deduction for qualified family-owned business interests
§ 245:5	Alternate valuation election—Six months after death
§ 245:6	Life insurance
$\S 245:7$	Annuities and pensions
§ 245:8	Jointly held property
§ 245:9	Qualified terminable interest property
§ 245:10	Power subject to power of appointment
§ 245:11	Qualified disclaimers
§ 245:12	Transfers during decedent's lifetime
§ 245:13	Retaining income or use for life
§ 245:14	Transfers taking effect at death
§ 245:15	Power to revoke or change disposition
§ 245:16	Deductible expenses, claims, debts, and losses
§ 245:17	Deduction of state death taxes—After 2004
§ 245:18	Claims against the estate
§ 245:19	Marital deduction for property passing to spouse
§ 245:20	
§ 245:21	Unified credit against estate tax
§ 245:22	Credit for tax on prior transfers
§ 245:23	Other credits against tax
§ 245:24	Estate tax computation and rates
§ 245:25	Estate tax returns
§ 245:26	Extension of time to pay federal estate tax
§ 245:27	[Reserved]

CHAPTER 246. GENERATION-SKIPPING TRANSFER (GST) TAX

§ 246:1	The Generation-Skipping Transfer (GST) tax
§ 246:2	Disclaimed property as generation-skipping transfer
§ 246:3	"Transferor" defined for GST purposes
§ 246:4	Effective date for Generation-Skipping Transfer (GST) tax
§ 246:5	Irrevocable trust
§ 246:6	Rule Against Perpetuities
§ 246:7	Exemptions from Generation-Skipping Transfer (GST) tax

§ 246:8	Computation and payment of Generation-Skipping Transfer (GST) tax
§ 246:9	Determining value of property subject to Generation-Skipping Transfer (GST) tax
§ 246:10 [[Reserved]
§ 246:11	Liability for GST taxes
§ 246:12	Duty to file GST return and pay tax
CHAP'	TER 247. THE FEDERAL GIFT TAX
§ 247:1	Gift tax
§ 247:2	Gifts subject to tax
§ 247:3	Gifts in trust
§ 247:4	Qualified disclaimers
§ 247:5	Below-market-rate-loans as gifts
§ 247:6	How to compute the gift tax
§ 247:7	Unified credit
§ 247:8	Annual exclusion
§ 247:9	Gift tax marital deduction and charitable deductions
§ 247:10	Gift tax returns
CITAD	
	TER 248. THE ILLINOIS ESTATE TAX
	ENERATION-SKIPPING TRANSFER
TAX	
§ 248:1	The Illinois estate tax
§ 248:2	Definitions
§ 248:3	Illinois estate tax
§ 248:4	Illinois generation-skipping transfer tax
§ 248:5	Determination of tax situs and valuation
§ 248:6	Returns and payments
§ 248:7	Supplemental returns; refunds
§ 248:8	Penalties for failure to file tax return or to pay tax
§ 248:9	Interest
§ 248:10	Liens and personal liability
§ 248:11	Reimbursement
§ 248:12	Parent as natural guardian for purposes of Section 2032A of the Internal Revenue Code
§ 248:13	Statute of limitations; claims for refund
§ 248:14	Circuit court jurisdiction and venue
§ 248:15	Duty of Attorney General; failure to pay tax; proceedings
§ 248:16	Agreements with other states for payment of tax imposed by this Act

CHAPTER 249. ILLINOIS INCOME TAXES

I. ILLINOIS INCOME TAXES, GENERALLY

- § 249:1 Illinois income taxes, generally
- § 249:2 The personal property tax replacement tax
- § 249:3 Effect of determination for federal tax purposes
- § 249:4 Exempt organizations

II. NONRESIDENTS' LIABILITY FOR ILLINOIS INCOME TAX

- § 249:5 The liability of nonresidents for Illinois income tax, generally
- § 249:6 Allocation and apportionment of base income—General rule
- § 249:7 Compensation paid to nonresidents
- § 249:8 Nonbusiness income of persons other than residents
- § 249:9 Business income of persons other than residents
- § 249:10 Income tax returns for nonresidents

III. THE ILLINOIS PERSONAL INCOME TAX

- § 249:11 The Illinois personal income tax, generally
- § 249:12 Base income and modifications thereto
- § 249:13 Standard exemptions
- § 249:14 Joint returns by husband and wife
- § 249:15 Withholding of state income tax
- § 249:16 Declarations and payment of estimated tax

CHAPTER 250. OTHER TAXES IN ILLINOIS

- § 250:1 State taxes, generally
- § 250:2 Checklist: Some of the taxes, licenses, etc., payable to Illinois, its counties and municipalities
- § 250:3 The personal property tax replacement tax
- § 250:4 The real estate tax

Volume 20

CHAPTER 251. THE STRUCTURE OF THE FULL-SERVICE ELDER LAW PRACTICE

- § 251:1 Building the full-service proactive law firm
- § 251:2 The basic structural forms of elder law firms
- § 251:3 The benefits provided by the suggested Business Model for a full-service, proactive elder law firm

- § 251:4 The decision to become a full-service proactive elder law firm
 § 251:5 The general structure of the full-service proactive elder law firm
 § 251:6 The management and operation of the full-service
 - proactive elder law firm
- § 251:7 Billing for the services of the elder law firm

CHAPTER 252. THE PERSONNEL OF THE FULL-SERVICE PROACTIVE ELDER LAW FIRM

- § 252:1 The lawyer(s) in the full-service proactive elder law firm
- § 252:2 Selecting the nonlawyers who will supply services to elderly clients
- § 252:3 Training the paralegals in the full-service proactive elder law firm
- § 252:4 The special areas of expertise of the paralegals in the elder law firm
- § 252:5 Supervising the activities of the paralegals
- § 252:6 Building and maintaining a great espirit de corps within the firm

CHAPTER 253. THE ELDER LAW FIRM'S OFFICES AND EQUIPMENT

- § 253:1 The location, design, equipment, and other attributes of the elder law firm's offices
- § 253:2 The ambiance of your elder law offices
- § 253:3 Intra-office communications equipment and procedures for the elder law practice
- § 253:4 Communications by office staff with those outside the firm

CHAPTER 254. THE ELDER LAW FIRM'S ELDER CARE DATABASE

- § 254:1 The elder law firm's basic asset—Knowledge and information
- § 254:2 The subjects to include in the collected information
- § 254:3 Procedures for producing and maintaining an Elder Service Database

CHAPTER 255. ESTABLISHING THE FIRM'S RELATIONSHIP WITH THE CLIENT

§ 255:1 Establishing the elder law firm's relationship with its clients

- § 255:2 Preliminary dealings with potential clients
 § 255:3 Determining which person is the client
 § 255:4 Dealing with the client who is becoming or has become mentally incompetent
 § 255:5 Projection of the of information about clients
- § 255:5 Building a complete file of information about clients

CHAPTER 256. MAINTAINING GOOD RAPPORT AMONG THE FIRM'S STAFF AND CLIENT

- § 256:1 Establishing the best possible relationship with older clients
- § 256:2 Understanding the many problems that afflict elderly clients
- § 256:3 The attorney's communications and conduct in dealing with elderly clients
- § 256:4 Drafting and executing elderly clients' legal documents
- § 256:5 The importance of providing all requested legal services promptly

CHAPTER 257. THE ETHICAL STANDARDS OF THE ELDER LAW FIRM

- § 257:1 Maintaining the highest ethical standards in the elder law practice
- § 257:2 The absolute rule of complete confidentiality—The attorney-client privilege
- § 257:3 Dealing with conflicts of interest
- § 257:4 Safekeeping a client's property

CHAPTER 258. CREATING EXCELLENT PUBLIC RELATIONS FOR THE ELDER LAW FIRM

- § 258:1 Being a good business citizen in your community
- § 258:2 The relations of your firm with other lawyers
- § 258:3 The pro bono work performed by the firm
- § 258:4 A business model for a pro bono program for an elder law firm
- § 258:5 The bar association, community service organizations, social, political, religious, and recreational activities of the lawyers and staff

CHAPTER 259. MARKETING THE ELDER LAW PRACTICE

§ 259:1 The potential market for your elder law services

§ 259:2 Marketing your elder law practice
 § 259:3 Communicating your field(s) of practice
 § 259:4 Solicitation of professional employment
 § 259:5 The traditional ways to market your elder law practice
 § 259:6 The ways to use the computer and the Internet to market your elder law practice

CHAPTER 260. ESTATE PLANNING FOR CLIENTS OVER 55

- § 260:1 The attorney's expanding role in aiding older clients
 § 260:2 Fifty-five as the watershed year
 § 260:3 The elder law attorney as a counselor
 § 260:4 Understanding the special problems of those over 55
- § 260:5 Helping clients minimize the problems of old age
 § 260:6 Helping older clients meet their changing needs during old age

CHAPTER 261. SPECIAL PROBLEMS IN ESTATE PLANNING FOR CLIENTS OVER 55

- § 261:1 Creating the best estate plans for clients over 55 § 261:2 Estate planning for the older person without children § 261:3 Estate planning for the older person with adult children Estate planning for the older person with young § 261:4 children § 261:5 Counseling the woman who has recently lost her husband § 261:6 Counseling the man who has recently lost his wife § 261:7 The mental competence of the elderly § 261:8 Using powers of attorney to manage estates of the elderly Determining the vulnerability of the elderly client to § 261:9 federal estate and gift taxes
- § 261:10 The impact of the changes in the federal death tax laws on the Illinois estate and generation-skipping transfer tax

CHAPTER 262. UPDATING ELDER CLIENTS' ESTATE PLANS

- § 262:1 The careful review of the elder client's estate plan
- § 262:2 The place of a power of attorney for health care in the older client's estate plan

- § 262:3 The place of a power of attorney for property in older clients' estate plans
 § 262:4 Wills for the elderly
- § 262:5 Trusts for the elderly
- § 202.5 Trusts for the elderly
- § 262:6 Guardianships for the elderly
- § 262:7 Advance directives for the elderly

CHAPTER 263. USING COMPREHENSIVE LIVING TRUSTS FOR ELDERLY CLIENTS

- § 263:1 Getting maximum benefits for a client by using the Comprehensive Living Trust
- § 263:2 The benefits to the attorney from using a Comprehensive Living Trust
- § 263:3 The procedures for using a Comprehensive Living Trust to achieve maximum benefits
- § 263:4 Determining which clients can be best served by using a Comprehensive Living Trust
- § 263:5 Preparing the Comprehensive Living Trust and accompanying documents
- § 263:6 Funding the Comprehensive Living Trust
- § 263:7 Ongoing supervision of a Comprehensive Living Trust to assure maximum benefits
- § 263:8 Procedures following the client's death
- § 263:9 Making final distribution and terminating the Comprehensive Living Trust
- § 263:10 Beginning a new era for the deceased client's family

CHAPTER 264. OTHER TRUSTS THAT BENEFIT THE ELDERLY

- § 264:1 Trusts for the elderly client or that benefit the elderly client
- § 264:2 Special forms and uses of trusts for elderly clients
- § 264:3 Uses by others to provide trust benefits for an elderly client
- § 264:4 Using a special needs trust to benefit the elderly

CHAPTER 265. SPECIAL PROBLEMS IN PLANNING FOR THE FAILING ELDERLY PERSON

- § 265:1 Estate planning for the elderly client's last years
- § 265:2 Respecting the right of the elderly to make their own decisions
- § 265:3 The possible stages of deterioration of an elderly person's physical or mental condition

§ 265:4	Determining when an elderly person is in need of substantial special services (the triggering event)
§ 265:5	Obtaining the cooperation of the difficult elderly person
§ 265:6	Adjusting elderly persons' estate plans to changes in their situations
§ 265:7	Checklist: Steps to consider in behalf of the dying client
§ 265:8	Plans for a client who approaches death
§ 265:9	Preplanning the funeral
§ 265:10	Counseling relatives and other beneficiaries about the impact of the death on them

CHAPTER 266. THE INTENTIONAL TERMINATION OF LIFE

§ 266:1	The termination of life, generally
§ 266:2	Homicide
§ 266:3	Suicide, coerced and assisted suicide
§ 266:4	Euthanasia (mercy killing)
§ 266:5	Do not resuscitate (DNR) orders
§ 266:6	Judicial orders withdrawing life support
§ 266:7	Authority of health care surrogate to authorize
	withdrawal of life support

CHAPTER 267. ADVANCE DIRECTIVES—ALTERNATIVE SOLUTIONS FOR THE TERMINALLY ILL

§ 267:1	Checklist: Summary of the Illinois law regarding advance directives
§ 267:2	The individual's right to direct withdrawal of life support
§ 267:3	The nature of an advance directive
§ 267:4	Rights under the Federal Patient Self-Determination Act
§ 267:5	The individual's directions as to the withdrawal of life support
§ 267:6	The life-sustaining measures an individual may want to avoid if terminally ill
§ 267:7	The individual's directions as to which life-sustaining measure should be given or avoided
§ 267:8	Making the optimum use of an advance directive
Appendix	A. Forms

CHAPTER 268. LIVING WILLS

§ 268:1 The Living Will Act

§ 268:2	The purpose of the Living Will Act
§ 268:3	Definitions in the Living Will Act
§ 268:4	General provisions relating to living wills
§ 268:5	Preparing the living will
§ 268:6	Signing and witnessing the living will
§ 268:7	Delivering and activating the living will
§ 268:8	Revoking a living will
§ 268:9	Recording a terminal condition
§ 268:10	The physician's responsibilities
§ 268:11	Penalties for violations of the Act
§ 268:12	Immunity under the Act
Appendix .	A. Forms

CHAPTER 269. HEALTH CARE SURROGATES

§ 269:1	The Health Care Surrogate Act
§ 269:2	Purposes of the Health Care Surrogate Act
§ 269:3	Definitions in the Health Care Surrogate Act
§ 269:4	Applicability of the Health Care Surrogate Act
§ 269:5	The private decision making process by person with decisional capacity
§ 269:6	Determining whether a patient has decisional capacity
§ 269:7	Determining whether a person has a qualifying condition permitting withdrawal of life-sustaining treatment
§ 269:8	Selecting a surrogate decision maker
§ 269:9	Qualifications of the surrogate decision maker
§ 269:10	Persons entitled to preference in selection of surrogate decision maker
§ 269:11	Procedures after identification of surrogate decision maker(s)
§ 269:12	The decision making process
§ 269:13	Decisions of multiple surrogate decision makers
§ 269:14	The decision of the health care surrogate
§ 269:15	Duty of health-care providers to implement decision of health care surrogate
§ 269:16	Preservation of existing rights
§ 269:17	Legal consequences of complying with surrogate's decision to withdraw life-sustaining treatment
§ 269:18	Effect of reliance on surrogate decision maker's decision
§ 269:19	Immunity of surrogate decision maker

CHAPTER 270. ANATOMICAL GIFTS

§ 270:1 The Illinois Anatomical Gift Act

ESTATE PLANNING AND ADMINISTRATION

§ 270:2	Definitions in the Illinois Anatomical Gift Act
§ 270:3	Persons who may execute an anatomical gift
§ 270:4	Persons who may become donees and purposes for which anatomical gifts may be made
§ 270:5	Disability of recipient
§ 270:6	Manner of executing an anatomical gift
§ 270:7	Delivery of document of anatomical gift not required; right to examine
§ 270:8	Amending or revoking anatomical gift before donor's death
§ 270:8.50	Preclusive effect of anatomical gift, amendment, or revocation
§ 270:8.70	Refusal to make anatomical gift; effect of refusal
§ 270:9	Rights and duties at death
§ 270:10	Payment for anatomical gift prohibited
§ 270:11	The Illinois Corneal Transplant Act
§ 270:12	Rights and duties of procurement organizations and others
§ 270:13	Law governing validity; choice of law as to the execution of document of anatomical gift; presumption of validity

Appendix A. Forms

CHAPTER 271. HOSPICE AND PALLIATIVE CARE

§ 271:1	The nature of hospice services and how they are provided
§ 271:2	Palliative care
§ 271:3	The licensing of hospice programs
§ 271:4	Full hospice programs, their general requirements and standards
§ 271:5	Volunteer hospice programs, their general requirements and standards
§ 271:6	The investigation and control of hospice programs
§ 271:7	The revocation or suspension of a hospice license

CHAPTER 272. POWERS OF ATTORNEY FOR PROPERTY

3 272:1	The nature of the power of attorney for property
272:2	Creating the power of attorney for property
3 272:3	The uses of the power of attorney for property
§ 272:4	Making the optimum use of the power of attorney for property
3 272:5	Using the power of attorney for elderly persons
\$ 272:6	The power of attorney affecting real estate by person in federal government service

- § 272:7 The power coupled with an interest
- Appendix A. Forms

CHAPTER 273. DURABLE POWERS OF ATTORNEY IN ILLINOIS

- § 273:1 The Illinois Power of Attorney Act
- § 273:2 The applicability of the Durable Power of Attorney
 Act
- § 273:3 Definitions in the Durable Power of Attorney Act
- § 273:4 The effect of the Durable Power of Attorney law on earlier actions or accrued rights

CHAPTER 274. DRAFTING THE DURABLE POWER OF ATTORNEY FOR PROPERTY

- § 274:1 Drafting a Durable Power of Attorney for Property
- § 274:2 The Statutory Short Form Power of Attorney for Property
- § 274:3 Problems in using the Statutory "Short Form" and how to correct them
- § 274:4 The powers of the agent under the Statutory Short Form of Power of Attorney for Property
- § 274:5 Conferring additional powers on the agent
- § 274:6 Providing for the activation, amending, revocation, and termination of Power of Attorney for Property
- § 274:7 The explanation to the principal of the Statutory Short Form of Power of Attorney for Property
- § 274:8 The execution and acknowledgment of the power of attorney

Appendix A. Forms

CHAPTER 275. THE DUTIES OF THE AGENT (POA)

- § 275:1 The rights and obligations of an agent
- § 275:2 The fiduciary obligations of the agent
- § 275:3 Determining scope of agent's authority
- § 275:4 Protecting those acting in reliance on the agency
- § 275:5 The apparent authority of agent
- § 275:6 Duties of agent when principal is incapacitated
- § 275:7 Preservation of the principal's estate plan and trusts

CHAPTER 276. CONTROLLING ACTIONS OF THE AGENT

§ 276:1 Remedies of persons aggrieved by agent's actions

- § 276:2 Court supervision of agencies
- § 276:3 Amending and revoking the power of attorney for property
- § 276:4 Amending and terminating a power of attorney for property

Appendix A. Forms

CHAPTER 277. THE POWER OF ATTORNEY FOR HEALTH CARE

- § 277:1 The nature and use of Powers of Attorney for Health Care
- § 277:2 The Illinois Power of Attorney for Health Care Act
- § 277:3 The purpose of the Power of Attorney for Health Care Law
- § 277:4 Applicability of the Power of Attorney for Health Care Law
- § 277:5 Definitions in the Powers of Attorney for Health Care Law
- § 277:6 General principles applicable to the Power of Attorney for Health Care Law
- § 277:7 The relationship between powers of attorney for health care and a client's other estate planning
- § 277:8 The statutory short form of Power of Attorney for Health Care
- § 277:9 Special problems in drafting a Power of Attorney for Health Care
- § 277:10 Limitations on health care agencies
- § 277:11 The powers and duties of the health care agent
- § 277:12 The duties of health care providers and others in relation to health care agencies
- § 277:13 Immunities of health care providers, agents, and others in relation to health care agencies
- § 277:14 Penalties imposed under the Power of Attorney for Health Care Law
- § 277:15 The revocation and amendment of health care agencies

Appendix A. Forms

CHAPTER 278. HANDLING A DISABLED PERSON'S ESTATE WITHOUT A GUARDIAN

- § 278:1 Determining whether a disabled person needs a guardian
- § 278:2 Preparing the Small Estate Affidavit for a disabled person

§ 278:3 Using a power of attorney for property for a disabled person
§ 278:4 Using a power of attorney for health care for a disabled person
§ 278:5 Collecting Social Security payments by a representative payee
§ 278:6 Protective payments of State aid to a substitute payee
§ 278:7 Compelling a competent adult to submit to medical treatment

Appendix A. Forms

CHAPTER 279. THE GUARDIANSHIP PROCEEDING FOR A DISABLED ADULT

§ 279:1 The nature of the guardianship proceeding § 279:2 The definition of a disabled person § 279:3 The meaning of developmental disability § 279:4 The proceedings to appoint a guardian for a disabled person § 279:5 The petition to appoint a guardian § 279:6 Venue in guardianship proceedings § 279:7 Notice and summons in guardianship proceedings § 279:8 Making optimum use of the legal guardianship for a disabled adult § 279:9 Effect of adjudication of disability upon ward's durable

Appendix A. Forms

CHAPTER 280. SELECTING AND APPOINTING A GUARDIAN FOR A DISABLED ADULT

powers of attorney

§ 280:1 Who may act as guardian for the disabled person
§ 280:2 Designation of guardian
§ 280:3 Testamentary guardian for the disabled person
§ 280:4 Appointing a successor guardian
§ 280:5 Factors considered in appointment of guardian for the disabled person
§ 280:6 Powers and duties of the state guardian
§ 280:7 The State Guardian

CHAPTER 281. APPOINTING A STANDBY OR SHORT-TERM GUARDIAN OR A TEMPORARY GUARDIAN FOR A DISABLED PERSON

§ 281:1	The appointment of a standby guardian of a disabled person, generally
§ 281:2	The guardian's designation of a standby guardian of a disabled person
§ 281:3	The proceeding to appoint a standby guardian of a disabled person
§ 281:4	The duties and activities of the standby guardian of a disabled person
§ 281:5	Limiting or terminating the authority of a standby or short term guardian
§ 281:6	Duty of standby guardian to file petition to appoint guardian
§ 281:7	The appointment of a short-term guardian of a disabled person
§ 281:8	The duties and activities of the short-term guardian of a disabled person
§ 281:9	Temporary guardian for the allegedly disabled person
§ 281:10	The petition for temporary guardian—Cook County
Annendix	A Forms

CHAPTER 282. THE HEARING FOR APPOINTMENT OF A GUARDIAN

§ 282:1	Procedures preliminary to the hearing
§ 282:2	The report of respondent's disability
§ 282:3	The hearing
§ 282:4	The order appointing the guardian of the disabled
	person
§ 282:5	Notice of right to seek modification
§ 282:6	The voidability of the adjudication of disability
§ 282:7	The oath and bond—Bond without writing
§ 282:8	The legal disabilities of a ward

Appendix A. Forms

CHAPTER 283. THE PERSONAL GUARDIAN FOR A DISABLED PERSON

- § 283:1 The court's duties in controlling ward's person and estate
- § 283:2 Duties of the personal guardian of the disabled person

§ 283:3	Residential placement of the ward
§ 283:4	Divorce by disabled adult
§ 283:5	Standards for decision making by guardian
§ 283:6	Authority of guardian to act pursuant to other acts
§ 283:7	The guardian as agent under power of attorney for
	health care or as health care surrogate decision
	maker
§ 283:8	Sterilization of ward

CHAPTER 284. THE ESTATE GUARDIAN FOR A DISABLED ADULT

§ 284:1	Duties of the estate guardian of the disabled person
§ 284:2	The duty of the guardian to obtain benefits and
	public assistance for the ward
§ 284:3	Investing the disabled person's assets
§ 284:4	The disabled person's contracts and other dealings
§ 284:5	Citation proceedings by guardian
§ 284:6	Voiding pre-adjudication transactions
§ 284:7	Claims against ward's or deceased ward's
	guardianship estate
§ 284:8	Tolling of statute of limitations for claims by disabled person
§ 284:9	Right of state to claim Social Security to reimburse for care
§ 284:10	Effect of adjudication of disability upon ward's durable powers of attorney
§ 284:11	Reliance on authority of guardian
§ 284:12	Exoneration of guardian acting in accordance with law
§ 284:13	Dealing with the ward's personal property
§ 284:14	Dealing with the ward's real estate

CHAPTER 285. ESTATE PLANNING AND PROPER USE OF FUNDS BY GUARDIAN

§ 285:1	Court authorized estate planning by the guardian
§ 285:2	Permissible actions or applications of ward's funds
§ 285:3	Guardian's authority to determine manner of
	selecting from among ward's assets for use for
	benefit of ward
§ 285:4	Using ward's funds for gifts and to support ward's
	relatives
§ 285:5	Conditional gifts of the ward's funds

CHAPTER 286. REPORTS OF THE GUARDIAN

§ 286:1 Accounts of estate guardian of disabled person

§ 286:2 Notice of reports and accounts
§ 286:3 Current accounts of the representative
§ 286:4 Reports of personal guardian of disabled person

CHAPTER 287. MODIFYING AND TERMINATING THE GUARDIANSHIP

§ 287:1 The petition to terminate the guardianship or modify the guardian's duties § 287:2 The power of the court to appoint a guardian ad litem for a disabled person to investigate charges of neglect of ward § 287:3 The hearing on the petition to terminate the guardianship or modify the guardian's duties The order entered pursuant to the petition to § 287:4 terminate the guardianship or modify the guardian's duties § 287:5 Removal of guardian The procedure for removing a guardian § 287:6 § 287:7 Compensation of attorney § 287:7.50 Use of social security benefits to pay costs and fees § 287:8 Compensation of guardian § 287:9 The extent of the court's jurisdiction after ward's death § 287:10 Powers of guardian upon death of ward § 287:11 Rights of ward upon termination of guardianship The final account of the estate guardian § 287:12 The effect of the order terminating the § 287:13 adjudication of incompetency The standing required to appeal an order § 287:14 terminating a guardianship Right of attorney general to intervene in § 287:15 guardianship proceeding

Appendix A. Forms

CHAPTER 288. COUNSELING OLDER CLIENTS ABOUT THEIR IMPORTANT MAJOR DECISIONS

§ 288:1 Determining and advising the older client's objectives for the remaining years
 § 288:2 Counseling older clients about possible need to build family harmony
 § 288:3 Counseling older clients about possible future needs for special services
 § 288:4 Counseling older clients about possible need for

	entitlements, financial assistance, benefits and other financial assistance
§ 288:5	Counseling older clients about selection of appropriate living facilities
§ 288:6	Counseling older clients about being flexible and cooperative in working with caregivers
§ 288:7	Counseling older clients about taking families into their confidence
§ 288:8	Counseling older clients about living with a significant other
§ 288:9	Counseling older clients about problems of marriage late in life
§ 288:10	Counseling older clients about divorce and legal separation
§ 288:11	Counseling older clients about passing on a family business
§ 288:12	Counseling older clients about asset protection

CHAPTER 289. COUNSELING THE OLDER CLIENT ABOUT WHETHER, WHEN, AND WHERE TO RETIRE

§ 289:1 Helping older clients make retirement decisions
§ 289:2 Making the decision whether to retire
§ 289:3 Making the decision to retire fully
§ 289:4 Making the decision as to the best time to retire
§ 289:5 Making the decision as to where to retire

CHAPTER 290. COUNSELING OLDER CLIENTS ABOUT THE NEED FOR, AND THE ACCOMPLISHMENT OF DOWNSIZING

§ 290:1 Why most elderly clients badly need to downsize and declutter
 § 290:2 What can be done to simplify the elder client's living facilities for the remaining years
 § 290:3 Formulating the older client's plan to downsize
 § 290:4 Executing the elder client's plan to downsize and declutter

CHAPTER 291. COUNSELING OLDER CLIENTS ABOUT EMPLOYMENT

§ 291:1 Employment during the later years
§ 291:2 Deciding what work to do in years after 55
§ 291:3 Helping older clients get training for new work

§ 291:4 Preventing and correcting employment discrimination against elderly clients

CHAPTER 292. PROTECTING OLDER CLIENTS FROM DISCRIMINATION

§ 292:1	An overview of the rights and legal protection of people over 55
	people over 55
§ 292:2	The Illinois Human Rights Act
§ 292:3	Discrimination in real estate transactions
§ 292:4	Discrimination in financial credit transactions
§ 292:5	Discrimination relating to public accommodations
§ 292:6	Discrimination relating to higher education
§ 292:7	Other civil rights protected against discrimination

CHAPTER 293. PROTECTING OLDER CLIENTS' RIGHTS AS GRANDPARENTS

§ 293:1	Counseling grandparents as to their rights to custody and visitation
§ 293:2	The right of grandparents to obtain custody of grandchildren
§ 293:3	The adoption of grandchildren by grandparents
§ 293:4	The appointment of grandparents as guardian for minor grandchildren
§ 293:5	The visitation rights of grandparents
§ 293:6	Factors considered in granting visitation to grandparents

CHAPTER 294. COUNSELING OLDER CLIENTS ABOUT FUNDING THEIR REMAINING YEARS

§ 294:1	Helping clients avoid poverty in their old age
§ 294:2	Impressing on older clients the importance of funding adequately their remaining years
§ 294:3	Classifying estates by the sufficiency of their retirement funding
§ 294:4	Helping older clients make a realistic estimate of the cost of their remaining years
§ 294:5	Assistance of financial planner in determining the adequacy of a client's funding of old age
§ 294:6	Ways to make up for shortfall in funding old age
§ 294:7	Helping older clients execute a plan to improve their retirement funding

CHAPTER 295. EMPLOYERS AND EMPLOYEES COVERED UNDER THE SOCIAL SECURITY ACT

- § 295:1 Covered employment
- § 295:2 Definition of employer
- § 295:3 Covered employees
- § 295:4 Agreement to extend coverage for services outside U.S.
- § 295:5 Family employment

CHAPTER 296. EARNINGS COVERED BY SOCIAL SECURITY

- § 296:1 Covered earnings
- § 296:2 Payments to home workers
- § 296:3 Tips
- § 296:4 When wages are considered paid and received

CHAPTER 297. OTHER RECEIPTS SUBJECT TO SOCIAL SECURITY TAXES

- § 297:1 Agricultural labor compensation
- § 297:2 Annual limitations
- § 297:3 Fringe benefits and other compensation
- § 297:4 Retirement and deferred compensation payments
- § 297:5 Death benefits
- § 297:6 Sick pay
- § 297:7 Self-employment income
- § 297:8 Income from trade or business
- § 297:9 Income from farming
- § 297:10 Other types of income

CHAPTER 298. THE INSURED'S RETIREMENT BENEFITS UNDER SOCIAL SECURITY

- § 298:1 Entitlement to retirement benefits
- § 298:2 Amount and payment of benefits
- § 298:3 Duration of benefits

CHAPTER 299. THE INSURED'S SPOUSE'S RETIREMENT AND DISABILITY UNDER SOCIAL SECURITY

§ 299:1 Wife's and husband's benefits

§ 299:2 Child in care requirements
§ 299:3 Benefits for divorced spouse
§ 299:4 Amount and payment of benefits
§ 299:5 Duration of payments

CHAPTER 300. THE INSURED'S CHILD'S BENEFITS UNDER SOCIAL SECURITY

- § 300:1 Entitlement and reentitlement to child's benefits from Social Security
- § 300:2 Amount of benefits
- § 300:3 Relationship of child to insured
- § 300:4 Dependency requirements
- § 300:5 Contribution for support
- § 300:6 Requirement that child must be living with insured

CHAPTER 301. DISABILITY BENEFITS UNDER SOCIAL SECURITY

- § 301:1 Entitlement to disability benefits
- § 301:2 Disabled surviving spouse or surviving divorced spouse's benefits
- § 301:3 Disabled children's benefits
- § 301:4 Amount and payment of benefits
- § 301:5 Duration of benefits
- § 301:6 The sequential evaluation of disability
- § 301:7 Evaluation of pain and other symptoms

CHAPTER 302. SURVIVORS' SOCIAL SECURITY BENEFITS

- § 302:1 Entitlement to benefits for surviving spouse and surviving divorced spouse
- § 302:2 Amount and payment of benefits
- § 302:3 Entitlement of mothers and fathers to benefit

CHAPTER 303. FINANCIAL ASSISTANCE AND SERVICES FOR THE ELDERLY

- § 303:1 An overview of the programs and services that provide financial support for the elderly
- § 303:2 Financial support for elderly veterans of the Armed Forces
- § 303:3 State and federal programs that give financial support to the elderly
- § 303:4 Community programs that give financial support to the elderly

§ 303:5	Financial institutions
§ 303:6	Individuals as sources of financial assistance
§ 303:7	Federal tax breaks for the elderly
8 303.8	State tax breaks for the elderly

CHAPTER 304. UNSATISFACTORY FINANCIAL METHODS TO PRODUCE INCOME

§ 304:1	Unsatisfactory ways to produce income needed to
	fund the retirement years
§ 304:2	Annuities
§ 304:3	Long term insurance
§ 304:4	Reverse mortgages and the better options
§ 304:5	Credit card borrowing
§ 304:6	Life Insurance Settlement Agreements
§ 304:7	Payday and other high interest loans

CHAPTER 305. SUPPLEMENTAL SECURITY INCOME (SSI) § 305:1 The Supplemental Security Income Program

§ 305:1	The Supplemental Security Income Program
§ 305:2	Relationship between SSI and Medicaid
§ 305:3	Payments to presumptively disabled and
	presumptively blind claimants
§ 305:4	Emergency advance payments
§ 305:5	State supplementation of federal SSI benefits
§ 305:6	Optional state supplementation of federal benefits
§ 305:7	General eligibility for Supplemental Security Income (SSI)
§ 305:8	Income standards that determine eligibility for Supplemental Security Income (SSI)
§ 305:9	9 Determining countable income
§ 305:1	10 Nonincome items
§ 305:1	11 Earned income
§ 305:1	12 Unearned income
§ 305:1	13 In-kind support and maintenance
§ 305:1	14 Income used to plan and achieve self-support
§ 305:1	15 Deeming of income
§ 305:1	16 Resource requirements of Supplemental Security
§ 305:1	17 Liquid resources
§ 305:1	18 Nonliquid resources
§ 305:1	19 Resources necessary for self-support
§ 305:2	Resources used to plan to achieve self-support
§ 305:2	21 Deeming of resources

ESTATE PLANNING AND ADMINISTRATION

§ 305:22	The amount of SSI benefits
§ 305:23	Computing SSI benefits when Medicaid pays for care of resident of Medical Care Facility
§ 305:24	Computing SSI benefits
§ 305:25	Applying for benefits
§ 305:26	Evidence required to support claim
§ 305:27	Payment period of benefits
§ 305:28	Payment of SSI benefits to representative
§ 305:29	Recovery of overpayments
§ 305:30	Underpayments
§ 305:31	Assignment of benefits
§ 305:32	Suspension of benefits
§ 305:33	Termination of benefits
§ 305:34	Administrative stop-payment actions
CHAP	TER 306. ILLINOIS PUBLIC AID
§ 306:1	Public assistance in Illinois
§ 306:2	Definitions relating to Public Aid
§ 306:3	Abbreviations used in connection with Illinois Public Aid
§ 306:4	Eligibility requirements
§ 306:5	Relatives' support responsibility
§ 306:6	Rights of residents
§ 306:7	Social services provided by the Department of Human
	Services
CHAP	TER 307. GENERAL ASSISTANCE
§ 307:1	The Illinois General Assistance Provisions
§ 307:2	A description of the general assistance program
§ 307:3	Requirements for eligibility for general assistance
§ 307:4	Temporary assistance for nonresidents
§ 307:5	Registration for and acceptance of employment
§ 307:6	Participation in educational and vocational training
	programs
§ 307:7	Acceptance of assignment of job search, training, and work program
§ 307:8	Registration for work, performance of work without
	compensation
§ 307:9	Multiple convictions for violations for the Illinois
	Public Aid Code
§ 307:10	Eligibility of adults
§ 307:11	Amount of aid
§ 307:12	Assets of homeless persons
§ 307:13	Major disasters or emergencies; general assistance

§ 307:14	Medical practitioners
8 307.15	Funeral and burial

CHAPTER 308. AID TO THE AGED, BLIND, AND DISABLED

§ 308:1	Overview of aid to the aged, blind, and disabled
§ 308:2	Eligibility requirements
§ 308:3	Restrictions on assets
§ 308:4	Responsibility of sponsors of noncitizens entering country after 8/21/96
§ 308:5	Assignment of medical support rights
§ 308:6	Payments for the aged, blind or disabled (AABD)
§ 308:7	Transfers and fraudulent transfers of property
§ 308:8	Examinations as to blindness or disability
§ 308:9	Entitlement to medical and social services
§ 308:10	Protective payments to substitute payee
§ 308:11	Funeral and burial expenses
§ 308:12	Claim against recipient's estate for benefits conferred

CHAPTER 309. THE ILLINOIS CARES RX (PRESCRIPTION MEDICINE) PROGRAM [Deleted]

CHAPTER 310. THE FOOD STAMP PROGRAM

§ 310:1	The Illinois Food Stamp Program
§ 310:2	Eligibility to receive food stamps
§ 310:3	The application for food stamp benefits
§ 310:4	Approval of application for food stamps
§ 310:5	The client's duty to cooperate
§ 310:6	The client's duty to work
§ 310:7	Determining the amount of food stamp benefits
§ 310:8	Items purchasable with food stamps
§ 310:9	The requirements to stay eligible for food stamps
§ 310:10	The rights of the recipient of food stamps
§ 310:11	The right to appeal decisions of the IDHS

CHAPTER 311. AREA AGENCIES ON AGING

§ 311:1	The organization and programs of Illinois Area
	Agencies on Aging
§ 311:2	The division of Illinois into 13 Areas
§ 311:3	The provision of services for senior citizens

§ 311:4	The multipurpose senior centers
§ 311:5	The structure and operation of a typical Illinois Area
	Agency on Aging—The West Central Illinois Area Agency on Aging
§ 311:6	The activities, programs and services provided by or
3 011.0	through the typical senior center
СНАР	TER 312. MEDICARE PART A
§ 312:1	Medicare Part A
§ 312:1	Premium health insurance
§ 312:3	General limitations on coverage
§ 312:4	Inpatient hospital services
§ 312:5	Duration of inpatient hospital services
§ 312:6	Deductible and coinsurance
§ 312:7	Skilled nursing care
§ 312:8	Skilled nursing care participating provider
§ 312:9	requirements Pights of skilled nursing residents
§ 312.9 § 312:10	Rights of skilled nursing residents Admission, transfer to and discharge from a skilled
8 212.10	nursing facility
§ 312:11	Quality of care at skilled nursing facility
§ 312:12	Level of care covered for extended care services by
	skilled nursing facility
§ 312:13	Covered items and services
§ 312:14	Duration of benefits
§ 312:15	Prior hospitalization requirement
§ 312:16	Home health care
§ 312:17	Hospice care
CHAP	TER 313. MEDICARE PART B
§ 313:1	The Medicare Part B program
§ 313:2	Entitlement to benefits
§ 313:3	Enrollment for Medicare Part B benefit and duration
	of entitlement
§ 313:4	Premiums for Medicare Part B benefits
§ 313:5	Payment of Medicare Part B benefits
§ 313:6	Medical and other health services covered by Part B benefits
§ 313:7	Facility services provided by Medicare Part B benefits
СНАР	TER 314. MEDICARE + CHOICE
PROG	
§ 314:1	Eligibility for Medicare + Choice benefits
§ 314:2	Types of plans available
-	** *

§ 314:3 Making the election

§ 314:4	Terminations of elections of Medicare + Choice
§ 314:5	Benefits under a Medicare + Choice plan
§ 314:6	Premiums for a Medicare + Choice plan
СНАР	TER 315. MEDICARE PART D
§ 315:1	Preliminary comment about Medicare Part D
§ 315:2	What Subpart D is all about
§ 315:3	The purpose and administration of the program
§ 315:4	Definitions
§ 315:5	Eligibility requirements for a subsidy
§ 315:6	Persons not required to file an application for a subsidy
§ 315:7	Social Security Administration's response to an application for a subsidy
§ 315:8	Events that will make an applicant ineligible for a subsidy
§ 315:9	Effect of filing an application to become eligible for a subsidy
§ 315:10	Time when an application is considered filed
§ 315:11	Duration of an application
§ 315:12	Definitions relating to income
§ 315:13	How earned income is counted
§ 315:14	Earned income that is not counted
§ 315:15	Definitions and types of resources
§ 315:16	The resources that are counted
§ 315:17	How countable resources are determined
§ 315:18	Resources that are excluded from counting
§ 315:19	Causes for increase or reduction of a subsidy or termination of subsidy eligibility
§ 315:20	How does the Original Medicare Plan work with a Medicare Prescription Drug Plan?
§ 315:21	Buying a Medigap (Medicare Supplement Insurance) Policy
§ 315:22	How your bills get paid if you have other health insurance
§ 315:23	Other options to consider
§ 315:24	What Are Medicare Advantage Plans (like HMOs and PPOs)?
§ 315:25	Those who can join
§ 315:26	If you join
§ 315:27	Medicare Special Needs Plans
§ 315:28	Medicare Medical Savings Account Plans (MSAs)
§ 315:29	Medicare Advantage Plans with prescription drug coverage

§ 315:30	The coverage of Medicare Prescription Drugs in Part D
§ 315:31	How the Medicare drug plan works
§ 315:32	The nature of the coverage
§ 315:33	Choosing Medicare Prescription Drug Coverage for the first time
§ 315:34	Switching Medicare prescription drug plans
§ 315:35	Where there is full coverage from a state Medicaid program
§ 315:36	How to join a Medicare drug plan
§ 315:37	The rules that determine whether and when certain drugs are covered
§ 315:38	Methods of payment of Medicare drug plan premiums
_	TER 316. MEDICARE EXCLUSIONS
§ 316:1	Exclusions from Medicare coverage
§ 316:2	Items and services that are not reasonable and necessary
§ 316:3	Items and services for which there is no legal obligation to pay or provide, or paid for, authorized or provided by federal, state or local government
§ 316:4	Charges imposed by an immediate relative or household member
§ 316:5	Items and services covered by third-party payers
§ 316:6	Other Medicare exclusions
CHAP	TER 317. CLAIMS FOR, PAYMENT OF,
AND]	REVIEW OF MEDICARE BENEFITS
§ 317:1	Payment of Part A or Part B Medicare benefits
§ 317:2	Claims for Medicare benefits
§ 317:3	Limitations of beneficiary liability when Medicare coverage is not available
§ 317:4	Recoupment of overpayment of Medicare benefits
§ 317:5	Review and appeal of Medicare determinations
CHAP	TER 318. THE MEDICAID (MEDICAL
ASSIS	STANCE) PROGRAM
§ 318:1	The Medicaid (Medical Assistance) Program of medical care and rehabilitative assistance
§ 318:2	Medicaid definitions
§ 318:3	Classes of persons eligible for Medical Assistance (Medicaid)
§ 318:4	Citizenship requirements

§ 318:5	Residence requirements
§ 318:6	Age requirements
§ 318:7	Age requirements for medical assistance to blind person (Blind MANG (B))
§ 318:8	Disabled person MANG (D)
§ 318:9	Ineligibility for medical assistance of individuals residing in institutions
§ 318:10	The client's duty to cooperate
§ 318:11	The cooperation required in establishing support obligations
§ 318:12	The assignment of rights to medical support and collection of payment
§ 318:13	The requirement of Social Security numbers
§ 318:14	Funeral and burial expenses
§ 318:15	Claim against estate of recipient
§ 318:16	Notice of claim for payment or against estate
§ 318:17	Lien on real property interests of recipients
CHAD	TER 319. ELIGIBILITY FOR
	CAID BENEFITS
§ 319:1	Eligibility for medical assistance
§ 319:2	Recipient eligibility verification
§ 319:3	The standards imposed on the aged, blind recipients of medical assistance, with no grant [MANG (AARD)]
§ 319:4	The standards imposed on recipients in cases other than long term care, pregnant women and certain children
§ 319:5	Cases in intermediate care, skilled nursing care and DMHDD—Mang (AABD) and all other licensed medical facilities
§ 319:6	Department of Mental Health and Developmental Disabilities (DMHDD) Approved Home and Community Based Residential Settings Under 89 Ill. Adm. Code 140.643
§ 319:7	Services relating to the Pregnant Woman Eligible for Medical Assistance Program [MANG (P)]
§ 319:8	Department of Mental Health and Developmental Disabilities (DMHDD) Approved Home and Community Based Residential Settings
§ 319:9	Department of Mental Health and Developmental Disabilities (DMHDD) licensed community- integrated living arrangements

§ 319:10 The Supplemental Medical Insurance Benefits (SMIB) buy-in program

§ 319:11	Eligibility for medicare cost sharing as a Qualified Medicare Beneficiary (QMB)
§ 319:12	Eligibility for medical payment of Medicare Part B premiums as a specified low-income Medicare Beneficiary (SLIB)
§ 319:13	Qualified Medicare Beneficiary (QMB) income standard
§ 319:14	Specified Low-income Medicare Beneficiary (SLIB) income standards
§ 319:15	Unearned income
§ 319:16	Budgeting unearned income
§ 319:17	Exempt unearned income
§ 319:18	Earned income
§ 319:19	Prevention of spousal impoverishment—The community spouse
§ 319:20	Assets considered in determining eligibility
§ 319:21	Property transfers
§ 319:22	Rules governing the spend-down of a recipient's assets (AABD MANG)
§ 319:23	Medicaid qualifying trusts
§ 319:24	Trusts established before August 11, 1993
§ 319:25	Treatment of trusts established after August 11, 1993

CHAPTER 320. [Reserved]

CHAPTER 321. THE NATURE AND AMOUNT OF MEDICAID BENEFITS

§ 321:1	The nature and amount of Medicaid
0	The nature and amount of Medicald
§ 321:2	Co-payments by recipients
§ 321:3	Medical services
§ 321:4	SeniorCare pharmaceutical benefits
§ 321:5	Health benefits for workers with disabilities
§ 321:6	Health Insurance Premium Payment (HIPP)
	Program
§ 321:7	Foster Care Program
§ 321:8	Supplemental payments
§ 321:9	Hospital Insurance Benefits (HIB)
§ 321:10	Recipient Restriction Program (RRP)
§ 321:11	Facilities that provide care for Alzheimer's victim

CHAPTER 322. COUNSELING ABOUT LIVING FACILITIES FOR ELDERLY PEOPLE

§ 322:2	The most appropriate living facilities for an elderly client
§ 322:3	The importance of privacy and independent living for the elderly
§ 322:4	The importance of the availability of services that may be required
§ 322:5	The alternative kinds of independent living
§ 322:6	Continuing to live in the present home
§ 322:7	The importance of downsizing the older person's residence
§ 322:8	Moving to another city
§ 322:9	Selecting a retirement community

CHAPTER 323. LIVING FACILITIES FOR THE ELDERLY PROVIDED BY GOVERNMENT AND PRIVATE GROUPS

§ 323:1	Living facilities to provide the needs of the elderly
§ 323:2	Facilities provided or licensed by the federal or state
	government for the elderly
§ 323:3	Illinois Veterans Homes
§ 323:4	Housing assistance for disabled veterans
§ 323:5	Facilities provided for the elderly by charities, private
	groups and others

CHAPTER 324. SUBSIDIZED HOUSING IN ILLINOIS

§ 324:1	The Federal subsidized housing program
§ 324:2	The Illinois legislative policy on public housing and the Illinois Housing Development Act
§ 324:3	The application for tenancy and tenancy renewal
§ 324:4	Fraud by applicants for tenancy
§ 324:5	Determination of income for purpose of determining rent
§ 324:6	Schedule of maximum rents
§ 324:7	Termination of tenancy for housing of felon
§ 324:8	Rentals and tenant selection
§ 324:9	Assistance to elderly people to avoid unnecessary institutionalization
§ 324:10	Eligibility for assistance in staying at home
§ 324:11	Homelessness Prevention Act
§ 324:12	Government sponsored group housing
8 324.13	Community integrated living arrangements

CHAPTER 325. ASSISTED LIVING AND SHARED HOUSING

§ 325:1	The legislative purpose of assisted living and shared housing
§ 325:2	Definitions of the Assisted Living and Shared Housing Act
§ 325:3	What an assisted living facility is not
§ 325:4	The shared housing establishment
§ 325:5	What a shared housing establishment is not
§ 325:6	The licensing of assisted living and shared housing
§ 325:7	Alzheimers and dementia programs
§ 325:8	The residency requirements for assisted living and shared housing
§ 325:9	Rights of residents of assisted living or shared housing
§ 325:10	Conditions for admission and retention of residents
§ 325:11	Residents' records
§ 325:12	Abuse, neglect, and financial exploitation, prevention and reporting
§ 325:13	Mandatory services for residents
§ 325:14	Aiding with resident's medication
§ 325:15	Involuntary termination of residence in assisted living and shared housing

CHAPTER 326. NURSING HOMES

§ 326:1	Definitions in the Nursing Home Act
§ 326:2	General rules governing nursing homes
§ 326:3	The admission of residents to nursing homes
§ 326:4	The rights of nursing home residents
§ 326:5	The standards of care and treatment of nursing home residents
§ 326:6	The protection of residents' rights and property
§ 326:7	The right of dying residents—Do Not Resuscitate Orders
§ 326:8	The rights of Medicaid recipients
§ 326:9	The discharge or transfer of nursing home residents
§ 326:10	Handling the residents' complaints and grievances
§ 326:11	Legal claims against nursing homes

CHAPTER 327. HOSPITALS AND AMBULATORY CARE

§ 327:1 The purpose of the Hospital Licensing Act § 327:2 Statutory definitions relating to hospitals

§ 327:3	Notice of discharge; aged and disabled patients on
	Medicare
§ 327:4	Do-not-resuscitate orders
§ 327:5	Use of restraints
§ 327:6	The hospital's duty to protect
§ 327:7	Liability of hospital for malpractice of doctors practicing
	there

CHAPTER 328. SKILLED CARE AND INTERMEDIATE CARE

§ 328:1	Resident care policies
§ 328:2	Admission, retention, and discharge policies
§ 328:3	Contract between resident and facility
§ 328:4	Restraints
§ 328:5	Unnecessary, psychotropic, and antipsychotic drugs
§ 328:6	Serious incidents and accidents
§ 328:7	Medical care policies
§ 328:8	Medical emergencies
§ 328:9	Life-sustaining treatments
§ 328:10	Activity Program
§ 328:11	General
§ 328:12	Medical and personal care program
§ 328:13	Abuses and neglect
§ 328:14	Communication and visitation
§ 328:15	Confidentiality
	·

CHAPTER 329. LONG TERM CARE

§ 329:1	The elder care law firm's policy in advising clients about long term care
§ 329:2	The objectives and programs of the Illinois Department on Aging
§ 329:3	Programs to help avoid unnecessary institutionalization of elderly clients in long term care
§ 329:4	Long term care and supervision—The ombudsman program
§ 329:5	Senior benefits advocacy program [Deleted]

CHAPTER 330. LIFE CARE FACILITIES AND CONTRACTS

	001111010
§ 330:1	The Life Care Facilities Act
§ 330:2	The Life Care contract
§ 330:3	The need to have a permit to contract as a provider of
	life care

§ 330:4 The definitions in the Life Care Facilities Act
§ 330:5 The procedures for obtaining and retaining a permit to execute or extend life care contracts
§ 330:6 The penalty for violation of the Life Care Facility Act

CHAPTER 331. COUNSELING ABOUT THE ELDER CLIENT'S CARE

- § 331:1 Counseling about the elder client's care
- § 331:2 The elder law firm as an elder care manager
- § 331:3 The "triggering event" that warns of the elderly client's need for special services
- § 331:4 Terminology used herein in connection with the care of elderly persons
- § 331:5 Factors that should be entered into making caregiving decisions
- § 331:6 Facts about the client that should be considered in devising and maintaining the Caregiving Plan

CHAPTER 332. AVOIDING UNSATISFACTORY ARRANGEMENTS FOR ELDER CARE

- § 332:1 Avoiding unsatisfactory arrangements for elder care
- § 332:2 Problems created by living in unsatisfactory home environment
- § 332:3 Claims for care of the elderly people
- § 332:4 Conveyance of real estate in consideration of lifetime care
- § 332:5 Transfer of remainder interest, reserving life estate to elderly person
- § 332:6 The dangers of joint tenancies and similar devices
- § 332:7 Marriage by elderly person
- § 332:8 Transfers of substantial amounts of assets to family members and others

CHAPTER 333. ASSESSING THE ELDER CLIENT'S PRESENT AND FUTURE NEEDS AND RESOURCES

- § 333:1 Assessing the client's resources and needs for care and services
- § 333:2 Assessing the client's present physical and mental condition—The geriatric evaluation
- § 333:3 Assessing the client's needs for special services, products and programs
- § 333:4 Assessing the sources of the various needed services

§ 333:5 Assessing the sources of volunteer help in obtaining needed services
§ 333:6 Assessing the sufficiency of the client's resources to pay all expenses as long as required

CHAPTER 334. THE CAREGIVING PLAN

- § 334:1 The Caregiving Plan
- § 334:2 The objectives of the Caregiving Plan
- § 334:3 Preparing the Caregiving Plan
- § 334:4 Primary Caregiver
- § 334:5 The elder (geriatric) care manager

CHAPTER 335. THE FAMILY SUPPORT GROUP

- § 335:1 Organizing the family support group
- § 335:2 Operating the family support group for the client's remaining years
- § 335:3 The "extended family" that can serve the special needs of the elderly client

CHAPTER 336. ADMINISTERING CARE FOR THE ELDERLY CLIENT

- § 336:1 Dividing the caregiving and caregiving management activities among the elder care managers and available caregivers
- § 336:2 The role of the proactive elder care firm in managing the delivery of caregiving for the elderly client
- § 336:3 Creating procedures for the primary caregiver who is also the elder care manager
- § 336:4 Monitoring the professional geriatric care manager
- § 336:5 Assuring delivery of all necessary services when financial assistance from government firms or other sources is required
- § 336:6 Assuring good management by the elder care manager

CHAPTER 337. OBTAINING NEEDED SERVICES, PRODUCTS, AND PROGRAMS

- § 337:1 Knowing the sources of services and products for older people and caregivers
- § 337:2 Providing all the needed legal services
- § 337:3 Obtaining help from agents under powers of attorney, trustees, guardians, etc.
- § 337:4 Obtaining help from bankers, trust officers, stock brokers, and financial planners

§ 337:5	Obtaining medical, hospitals, clinics, health, fitness and physical therapy
§ 337:6	Obtaining other professional services from dentists, ophthalmologists, pharmacists, etc.
§ 337:7	Obtaining products designed for the elderly
§ 337:8	Obtaining admission to sheltered care, assisted living, or nursing homes
§ 337:9	Obtaining residential facilities
§ 337:10	Obtaining household maintenance services, and other needed products and services
§ 337:11	Obtaining financial and investment advice and services

CHAPTER 338. CAREGIVING AND CARE MANAGEMENT IN RESIDENCES

- § 338:1 Dealing with the frail elderly relative who insists on living alone
- § 338:2 The benefits of having the primary caregiver live with the client
- § 338:3 A move to a new home when the caregiver and client move in together
- § 338:4 Caregiving and care management for clients in a hospital or long-term care facility

CHAPTER 339. IMPROVING SUPPORT FOR CAREGIVERS

- § 339:1 Understanding the unbearable burden that a caregiver may have to bear
- § 339:2 Advising the client and caregiver about all the sources of support and help for the elder person in declining health
- § 339:3 Services of the elder law firm and paralegals in easing the caregiver's burden
- § 339:4 Getting help from the caregiver's family
- § 339:5 Sources of useful information for caregivers

CHAPTER 340. MAXIMIZING THE SAFETY AND SECURITY OF THE ELDERLY

- § 340:1 Creating, maintaining, and security for an aging person
- § 340:2 Possible actions to provide for a client's safety
- § 340:3 The prevention and correction of financial exploitation of older people
- § 340:4 Preventing and correcting abuse and neglect of elderly

§ 340:5 Elder Abuse Prevention and Prosecution Act

CHAPTER 341. THE ADULT PROTECTIVE SERVICES PROGRAM

- § 341:1 The Adult Protective Services Act
- § 341:2 Definitions used in the Adult Protective Services Act
- § 341:3 Abbreviations used in the Adult Protective Services Act
- § 341:4 The Adult Protective Services Program of the Illinois Department on Aging
- § 341:5 Mandatory and limited mandatory requirement for reporting abuse, neglect, or financial exploitation of the elderly under the Adult Protective Services Act
- § 341:6 The Health Care Worker Background Check Act
- § 341:7 The Abused and Neglected Long Term Care Facility Residents Reporting Act (ANLTCFRAA)
- § 341:8 [Deleted]

CHAPTER 342. THE ILLINOIS DOMESTIC VIOLENCE ACT—ORDERS OF PROTECTION

- § 342:1 The Illinois Domestic Violence Act
- § 342:2 The persons protected by orders of protection
- § 342:3 Access of high-risk adults
- § 342:4 The procedures for obtaining an order of protection
- § 342:5 The order of protection
- § 342:6 The enforcement or orders of protection
- § 342:7 Penalties for violation of orders of protection
- § 342:8 Violation of no contact orders

CHAPTER 343. OTHER CRIMINAL STATUTE THAT PROTECT THE ELDERLY

- § 343:1 Criminal punishment for the neglect, abuse, or financial exploitation of the elderly
- § 343:2 Financial exploitation of elderly or disabled persons
- § 343:3 Criminal abuse or neglect of an elderly person with a disability
- § 343:4 The abuse and criminal neglect of a long term care resident
- § 343:5 [Deleted]
- § 343:6 Domestic battery and aggravated domestic battery

CHAPTER 344. CIVIL REMEDIES FOR ABUSE OF THE ELDERLY

§ 344:1 Civil remedies available to the abused, neglected, or financially exploited elderly

§ 344:2 Forfeiture of certain benefits from the elderly by persons who have inflicted abuse, neglect, or financial exploitation upon them Remedies not involving court action to correct abuse § 344:3 of the elderly § 344:4 Civil actions for wrongs committed against elderly people § 344:5 Improvement of elderly person's money management practices to avoid financial exploitation The misuse of Powers of Attorney for Property in § 344:6 abuse of the elderly cases

CHAPTER 345. COUNSELING ELDER CLIENTS ABOUT HEALTH AND PHYSICAL FITNESS

§ 345:1 The importance of maximum physical health and fitness in assuring long, happy old age
§ 345:2 Available activities that improve a client's health and physical fitness
§ 345:3 Including all sources of health and fitness improvement in the firm's database

CHAPTER 346. THE CLIENT'S RIGHT TO MAKE HEALTH DECISIONS AND THE REQUIREMENT OF THE CLIENT'S INFORMED CONSENT

§ 346:1 Client's right to make health decisions The need for valid informed consent of client or § 346:2 authorized person § 346:3 Right of others to make health decisions § 346:4 Impact of Health Care Surrogate Act on informed consent right § 346:5 The requirements for establishing an informed consent The emergency exception to the informed consent § 346:6 requirement

CHAPTER 347. HOSPITAL SERVICES FOR THE ELDERLY

The Hospital Licensing Act
The requirement that hospitals furnish emergency
service
The Ambulatory Surgical Treatment Center Act
The purposes of the Hospital Licensing Act

§ 347:5	Definitions used in the Hospital Licensing Act
§ 347:6	Hospital's compliance with the domestic violence established by the Illinois Department of Public Health
§ 347:7	The requirement of notice of discharge to aged and disabled patients on Medicare
§ 347:8	Resident and intern duty hour requirements
§ 347:9	Public disclosure of information
§ 347:10	Confidentiality of patient records
§ 347:11	Do-not-resuscitate orders
§ 347:12	Use of restraints
§ 347:13	Medical staff privileges
§ 347:14	Clinical privileges; advanced practice nurses
§ 347:15	Requirements for employment of physicians
§ 347:16	Prohibition of mandated nurse overtime

CHAPTER 348. PHYSICIANS AND SURGEONS FOR THE ELDERLY

The Medical Practices Act of 1987, 225 ILCS 80/1
and some of its definitions
License requirements imposed by Medical Practice
Act
Inapplicability of Act (Exemptions)
The Illinois State Medical Board
The Complaint Committee
Reserved]
Criminal background check
The penalty for practice of medicine without a
license
The Patient's Right to Know Law
Grounds for disciplinary action
Violations investigations
Disciplinary actions

CHAPTER 349. NURSING SERVICES FOR THE ELDERLY

§ 349:1	The Nurse Practice Act
§ 349:2	Definitions in the Nurse Practice Act
§ 349:3	Application to practice nursing
§ 349:4	Prohibited acts
§ 349:5	Qualifications for APRN licensure
§ 349:6	Written collaborative agreement
§ 349:7	APRN scope of practice
§ 349:8	Qualifications for RN licensure

	ESTATE PLANNING AND ADMINISTRATION
§ 349:9	RN scope of practice
§ 349:10	Qualifications for LPN licensure
§ 349:11	LPN scope of practice
§ 349:12	Home Health, Home Services, and Home Nursing
3 0 10 112	Agency Licensing Act
§ 349:13	Definitions in the Home Health Act
§ 349:14	License requirements for home health services
· ·	•
CHAP	TER 350. COUNSELING ELDERLY
CLIEN	TS AND THEIR FAMILIES ABOUT
_	AL PROBLEMS
§ 350:1	Counseling clients and their families when a client has a mental problem
§ 350:2	State provided and controlled mental services
§ 350.2 § 350:3	List of State Mental Health facilities and programs
§ 350.3 § 350:4	Rights of recipients of Mental Health services
§ 350.4 § 350:5	The Community Services Act
§ 350.5 § 350:6	The Community Support Systems Act
§ 350.0 § 350:7	Protection and Advocacy for Mentally Ill Person Act
§ 350.7 § 350:8	Home-based support services for mentally disabled
8 330.0	persons
§ 350:9	Liability for services, responsible relatives, and
3 000.0	exemptions
§ 350:10	Self-Sufficiency Trust Fund
§ 350:11	The Home-Based Support Program
	••
CHAP	TER 351. THE MENTAL HEALTH
TREAT	TMENT PREFERENCE DECLARATION
ACT	
§ 351:1	The Mental Health Treatment Preference
8 251.0	Declaration Act Definitions in the Mental Health Treatment
§ 351:2	Preference Declaration Act
§ 351:3	The declaration of preference or instructions
§ 351.3 § 351:4	The designation of an attorney-in-fact
§ 351.4 § 351:5	Restrictions on who may serve as attorney-in-fact
§ 351.5 § 351:6	Preparing the Mental Health Treatment Preference
8 991.0	Declaration
§ 351:7	Signing and witnessing the Mental Health
3 001.1	Treatment Preference Declaration
§ 351:8	Declaration as part of the patient's medical record
§ 351:9	Authority of attorney-in-fact
§ 351:10	Principal's wishes must be followed
§ 351:11	Immunity of physician or provider
-	v 1 v 1

- § 351:12 Revocation of Mental Health Treatment Preference Declaration
- § 351:13 Withdrawal of attorney-in-fact

Appendix A. Forms

CHAPTER 352. INFORMAL AND VOLUNTARY ADMISSION TO MENTAL HEALTH FACILITY

- § 352:1 Voluntary admission of adults to mental health facilities
- § 352:2 The application for voluntary admission to mental health facilities
- § 352:3 Denial of application for voluntary admission to mental health facility
- § 352:4 Need for periodic reaffirmation of voluntary applicant to remain in mental health facility
- § 352:5 Discharge from mental health facility of voluntary applicant

CHAPTER 353. INVOLUNTARY ADMISSIONS TO MENTAL HEALTH FACILITIES

§ 353:1	Immediate involuntary hospitalization to mental health facility
§ 353:2	The petition for involuntary admission to mental health facility
§ 353:3	Requirements for filing petition for involuntary admission to mental health facility
§ 353:4	Detention of respondent and further proceedings pending entry of further notice
§ 353:5	Treatment of respondent pending further order of court
§ 353:6	Filing, notice, and hearing date for petition for emergency involuntary hospitalization
§ 353:7	The petition and certificate for involuntary admission to mental health facility
§ 353:8	Examination of the respondent
§ 353:9	Notice of the hearing—Pre-disposition report
§ 353:10	The court hearing
§ 353:10.50	The state's burden of proving a person is subject to involuntary commitment
§ 353:11	Orders disposing of petition
§ 353:12	The treatment plan—Administering psychotropic medication

§ 353:13	Discharge by the facility director
§ 353:14	Petition for discharge
§ 353:15	The hearing and court order

CHAPTER 354. COMMUNITY INTEGRATED LIVING ARRANGEMENTS FOR THE MENTALLY ILL AND THE DEVELOPMENTALLY DISABLED

§ 354:1	The services provided pursuant to the Community
	Integrated Living Arrangements Licensure and
	Certification Act
§ 354:2	The licensing of community integrated living
	arrangements
§ 354:3	The purposes of the system of licensure under the Act
§ 354:4	The administration of the licensure system under the
	Act
§ 354:5	Special needs trust-supported residential care
§ 354:6	Continuum of care services

Table of Laws and Rules

Table of Cases

Index