

Summary of Contents

Volume 23

- Chapter 1. Financial and Family Information and Objectives
- Chapter 2. Correspondence and Closing Agenda
- Chapter 3. The Durable Power of Attorney
- Chapter 4. The Massachusetts Health Care Proxy and the Living Will
- Chapter 5. Estate and Gift Taxation
- Chapter 6. The Federal Estate Tax
- Chapter 7. The Federal Gift Tax
- Chapter 8. The Generation Skipping Tax
- Chapter 9. The Massachusetts Estate Tax
- Chapter 10. Disclaimers
- Chapter 11. Wills
- Chapter 12. Codicils
- Chapter 13. Trusts
- Chapter 14. Tax Clauses
- Chapter 15. Simple Wills and Testamentary Trusts
- Chapter 16. Revocable Living Trust with Pour-Over Will for Persons Who Do Not Have Taxable Estates
- Chapter 17. Revocable Living Trusts with Pour Over Wills for Spouses with Taxable Estates

Volume 24

- Chapter 18. Estate Planning for the Non United States Citizen Spouse: The QDOT
- Chapter 19. Uniform Transfers to Minors Act
- Chapter 20. Present Interest (§ 2503 (c)) Trusts for Gifts to Persons Less Than the Age of Twenty-One
- Chapter 21. Long Term Irrevocable (“Crummey” Trusts)
- Chapter 22. Estate Planning and Life Insurance

Chapter 23. Estate Planning for the Closely Held Business
Owner

Chapter 24. The Family Limited Partnership

Chapter 25. Estate Planning and the Retirement Asset

Chapter 26. Same Sex Marriage

Chapter 27. The Charitable Foundation

Chapter 28. Estate Planning and Asset Protection

Chapter 29. Estate Planning and Medicaid

Table of Laws and Rules

Table of Cases

Index