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- § 5:2 Essential features of testamentary plan
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B. SPECIFIC MATTERS

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IV. COMMENTARY TO WILL 5-2

A. GENERAL PRINCIPLES

- § 5:11 Essential features of testamentary plan
- § 5:12 When should this Will be used?

B. SPECIFIC MATTERS

- § 5:13 Shares passing to children and grandchildren are distributed outright and free from trust
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- § 5:15 Generation-skipping tax matters
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- § 5:20 When should this Will be used?

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VIII. COMMENTARY TO WILL 5-4

A. GENERAL PRINCIPLES

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II. COMMENTARY TO WILL 6-1

A. GENERAL PRINCIPLES

- § 6:2 Essential features of testamentary plan
- § 6:3 When should this Will be used?
- § 6:4 Tax considerations

B. SPECIFIC MATTERS

- § 6:5 Trusts created to receive the shares of issue
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III. WILL 6-2

§ 6:9 Form: Will 6-2: Where no spouse, residuary estate to children under 35 in separate trusts, to grandchildren who are the issue of a deceased child in collective trusts by representation

IV. COMMENTARY TO WILL 6-2

A. GENERAL PRINCIPLES

- § 6:10 Essential features of testamentary plan
- § 6:11 When should this Will be used?

- § 6:12 Trusts created to receive the shares of issue
- § 6:13 Generation-skipping tax matters
- § 6:14 State generation-skipping transfer tax
- § 6:15 Potential GSTT transfers under Will 6-2

V. WILL 6-3

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VI. COMMENTARY TO WILL 6-3

A. GENERAL PRINCIPLES

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- § 6:18 When should this Will be used?
- § 6:19 Tax considerations

B. SPECIFIC MATTERS

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VII. WILL 6-4

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VIII. COMMENTARY TO WILL 6-4

A. GENERAL PRINCIPLES

- § 6:25 Essential features of testamentary plan
- § 6:26 When should this Will be used?

B. SPECIFIC MATTERS

- § 6:27 Trusts created to receive the shares of issue
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A. GENERAL PRINCIPLES

- § 6:41 Essential features of testamentary plan
- § 6:42 When should this Will be used?
- § 6:43 Tax considerations

B. SPECIFIC MATTERS

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II. COMMENTARY TO WILL 7-1

A. GENERAL PRINCIPLES

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- § 7:3 When should this Will be used?
- § 7:4 Tax considerations

B. SPECIFIC MATTERS

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- § 7:7 Trusts created to receive the shares of issue
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- § 7:10 Potential GSTT transfers under Will 7-1

III. WILL 7-2

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IV. COMMENTARY TO WILL 7-2

A. GENERAL PRINCIPLES

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- § 7:13 The Clayton QTIP trust explained
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- § 7:15 Tax considerations

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§ 8:1 Form: Will 8-1: Pre-residuary pecuniary outright marital gift; residuary estate in bypass trust for spouse

II. COMMENTARY TO WILL 8-1

A. GENERAL PRINCIPLES

- § 8:2 Essential features of testamentary plan
- § 8:3 When should this Will be used?

§ 8:4 Tax considerations

B. SPECIFIC MATTERS

- § 8:5 Trusts created to receive the shares of issue
- § 8:6 Generation-skipping tax matters
- § 8:7 State generation-skipping transfer tax
- § 8:8 Potential GSTT transfers under Will 8-1

III. WILL 8-2

§ 8:9 Form: Will 8-2: Pre-residuary pecuniary outright marital gift; residuary estate in sprinkle trust for spouse, children and grandchildren

IV. COMMENTARY TO WILL 8-2

A. GENERAL PRINCIPLES

- § 8:10 Essential features of testamentary plan
- § 8:11 When should this Will be used?
- § 8:12 Tax considerations:

B. SPECIFIC MATTERS

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- § 8:14 Trusts created to receive the shares of issue
- § 8:15 Generation-skipping tax matters
- § 8:16 —State generation-skipping transfer tax
- § 8:17 Potential GSTT transfers under Will 8-2

V. WILL 8-3

§ 8:18 Form: Will 8-3: Pre-residuary pecuniary outright marital gift; residuary estate to children under 35 in separate trusts, to grandchildren who are the issue of a deceased child in collective trusts by representation

VI. COMMENTARY TO WILL 8-3

A. GENERAL PRINCIPLES

- § 8:19 Essential features of testamentary plan
- § 8:20 When should this Will be used?
- § 8:21 Tax considerations:

B. SPECIFIC MATTERS

- § 8:22 Trusts created to receive the shares of issue
- § 8:23 Generation-skipping tax matters
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VII. WILL 8-4

§ 8:26 Form: Will 8-4: Pre-residuary pecuniary marital power of appointment trust; residuary estate to bypass trust for spouse

VIII. COMMENTARY TO WILL 8-4

A. GENERAL PRINCIPLES

- § 8:27 Essential features of testamentary plan
- § 8:28 When should this Will be used?
- § 8:29 Tax considerations

B. SPECIFIC MATTERS

- § 8:30 IRS rules regarding general power of appointment marital deduction trusts
- § 8:31 Trusts created to receive the trust remainder shares of issue
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IX. WILL 8-5

§ 8:35 Form: Will 8-5: Pre-residuary pecuniary marital power of appointment trust; residuary estate to sprinkle trust for spouse, children and grandchildren

X. COMMENTARY TO WILL 8-5

A. GENERAL PRINCIPLES

- § 8:36 Essential features of testamentary plan
- § 8:37 When should this Will be used?
- § 8:38 Tax considerations

B. SPECIFIC MATTERS

- § 8:39 IRS rules regarding general power of appointment marital deduction trusts
- § 8:40 Income from the residuary trust is sprinkled among testator's spouse, children, and grandchildren in trustee's sole discretion
- § 8:41 Trusts created to receive the trust remainder shares of issue
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XI. WILL 8-6

§ 8:45 Form: Will 8-6, Pre-residuary pecuniary marital power of appointment trust; residuary estate to children under 35 in separate trusts, to grandchildren who are the issue of a deceased child in collective trusts by representation

XII. COMMENTARY TO WILL 8-6

A. GENERAL PRINCIPLES

§ 8:46 Essential features of testamentary plan

- § 8:47 When should this Will be used?
- § 8:48 Tax considerations:

- § 8:49 IRS rules regarding general power of appointment marital deduction trusts
- § 8:50 Trusts created to receive the gifts to issue who are minors
- § 8:51 Generation-skipping tax matters
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- § 8:53 Potential GSTT transfers under Will 8-6

CHAPTER 9. WILLS WITH TRADITIONAL PRE-RESIDUARY APPLICABLE EXCLUSION DISPOSITIONS AND RESIDUARY MARITAL DEDUCTION DISPOSITIONS

I. WILL 9-1

§ 9:1 Form: Will 9-1: Pre-residuary pecuniary bypass trust for spouse; outright gift to spouse of residuary estate

II. COMMENTARY TO WILL 9-1

A. GENERAL PRINCIPLES

- § 9:2 Essential features of testamentary plan
- § 9:3 When should this Will be used?
- § 9:4 Tax considerations:

B. SPECIFIC MATTERS

- § 9:5 Trusts created to receive the shares of issue
- § 9:6 Generation-skipping tax matters
- § 9:7 —State generation-skipping transfer tax
- § 9:8 Potential GSTT transfers under Will 9-1

III. WILL 9-2

§ 9:9 Form: Will 9-2: Pre-residuary pecuniary bypass trust for spouse; residuary marital power of appointment trust

IV. COMMENTARY TO WILL 9-2

A. GENERAL PRINCIPLES

- § 9:10 Essential features of testamentary plan
- § 9:11 When should this Will be used?
- § 9:12 Tax considerations

B. SPECIFIC MATTERS

§ 9:13 IRS rules regarding general power of appointment marital deduction trusts

- § 9:14 Trusts created to receive the trust remainder shares of issue
- § 9:15 Generation-skipping tax matters
- § 9:16 —State generation-skipping transfer tax
- § 9:17 Potential GSTT transfers under Will 9-2

V. WILL 9-3

§ 9:18 Form: Will 9-3: Pre-residuary pecuniary sprinkle trust; residuary estate to outright marital gift

VI. COMMENTARY TO WILL 9-3

A. GENERAL PRINCIPLES

- § 9:19 Essential features of testamentary plan
- § 9:20 When should this Will be used?
- § 9:21 Tax considerations

B. SPECIFIC MATTERS

- § 9:22 Income from the pre-residuary trust is sprinkled among testator's spouse, children, and grandchildren in trustee's sole discretion
- § 9:23 Trusts created to receive the shares of issue
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VII. WILL 9-4

§ 9:27 Form: Will 9-4: Pre-residuary pecuniary sprinkle trust; residuary marital power of appointment trust

VIII. COMMENTARY TO WILL 9-4

A. GENERAL PRINCIPLES

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B. SPECIFIC MATTERS

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- § 9:33 Trusts created to receive the trust remainder shares of issue
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IX. WILL 9-5

§ 9:37 Form: Will 9-5: Pre-residuary pecuniary trusts for issue; residuary estate to outright marital gift

X. COMMENTARY TO WILL 9-5

A. GENERAL PRINCIPLES

- § 9:38 Essential features of testamentary plan
- § 9:39 When should this Will be used?
- § 9:40 Tax considerations:

B. SPECIFIC MATTERS

- § 9:41 Trusts created to receive the shares of issue
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XI. WILL 9-6

§ 9:45 Form: Will 9-6: Pre-residuary pecuniary trusts for issue; residuary marital power of appointment trust

XII. COMMENTARY TO WILL 9-6

A. GENERAL PRINCIPLES

- § 9:46 Essential features of testamentary plan
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B. SPECIFIC MATTERS

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II. COMMENTARY TO WILL 10-1

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- § 10:5 Elements of a tax qualified disclaimer
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- § 10:9 Be sure that testamentary trusts in predeceased spouse's Will conform to plan in testator's Will
- § 10:10 Generation-skipping tax matters
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III. WILL 10-2

§ 10:13 Form: Will 10-2: Residuary estate to outright marital gift with disclaimer to sprinkle trust; disclaimed amounts to children under 35 in separate trusts, to grandchildren who are the issue of a deceased child in separate trusts by representation

IV. COMMENTARY TO WILL 10-2

A. GENERAL PRINCIPLES

- § 10:14 Essential features of testamentary plan
- § 10:15 When should this Will be used?
- § 10:16 Tax considerations:

B. SPECIFIC MATTERS

- § 10:17 Elements of a tax qualified disclaimer
- § 10:18 Income from disclaimer trust is sprinkled among testator's spouse, children, and grandchildren in trustee's sole discretion
- § 10:19 Trusts created to receive the sprinkle trust remainder shares of issue
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II. COMMENTARY TO WILL 11-1

A. GENERAL PRINCIPLES

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- § 11:3 When should this Will be used?
- § 11:4 Tax considerations:

B. SPECIFIC MATTERS

- § 11:5 Pour over to trusts created in spouse's Will
- § 11:6 Trusts created to receive the shares of issue
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- § 11:9 Potential GSTT transfers under Will 11-1

III. WILL 11-2

§ 11:10 Form: Will 11-2: Residuary estate pours-over to intervivos trust

IV. COMMENTARY TO WILL 11-2

A. GENERAL PRINCIPLES

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- § 11:12 When should this Will be used?
- § 11:13 Tax considerations

B. SPECIFIC MATTERS

- § 11:14 Authorization for testamentary disposition to trustee
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A. GENERAL PRINCIPLES

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- § 12:3 When should this Will be used?

B. SPECIFIC MATTERS

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III. WILL 12-2

§ 12:9 Form: Will 12-2: Residuary estate to charitable remainder unitrust (CRUT) for spouse; if spouse does not survive, residuary outright to charity

IV. COMMENTARY TO WILL 12-2

A. GENERAL PRINCIPLES

- § 12:10 Essential features of testamentary plan
- § 12:11 When should this Will be used?

B. SPECIFIC MATTERS

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B. SPECIFIC MATTERS

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B. SPECIFIC MATTERS

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