Index

ACCEPTANCE

Trusteeship, § 7:4

ACCOUNTING BY TRUSTEE

Generally, §§ 8:1 to 8:5

Beneficiaries, accounting to, generally, § 8:1

Equitable accounting, § 8:4

Final accounting of trustee, § 8:3

Information, duty to keep beneficiaries reasonably informed, § 8:5 Interim accounting by trustee, § 8:2

ADDITIONAL PROPERTY

Trustee's power to receive additional property, § 11:2

ADJUSTMENT POWERS OF TRUSTEES

Generally, § 12:4

Trustees power to adjust, § 12:5

ALLOCATION

Georgia Principal and Income Act, allocation of receipts from entities under, § 13:4

ALTERNATIVE DISPUTE RESOLUTION

Generally, § 15:1

Arbitration, § 15:3

Mediation, § 15:2

ANIMALS

Background of trust law in Georgia, § 1:10

Express trusts, generally, § 2:8

ANNUAL DISTRIBUTION

Trustees' duty, § 9:2

APPOINTMENT

Exercise of appointment power, § 14:4

Trustees, § 7:3

APPORTIONMENT

Apportionment of disbursements receipts, derivatives and options, § 13:6

Derivatives and options, apportionment of disbursements receipts, § 13:5

ARBITRATION

Generally, § 15:3

ASCERTAINABLE BENEFICIARIES

Express trusts, § 2:7

ASSET-BACKED SECURITIES

Apportionment of receipts, § 13:5

ATTORNEY-CLIENT PRIVILEGE

Fiduciary exception to, § 15:10

ATTORNEYS

Client capacity, professional responsibility challenges in determining, § 15:9

Drafting attorney

beneficiary, attorney named as, § 15:7

trustee, attorney named as, § 15:6

Fiduciary relationship with clients, § 15:8

Professional responsibility challenges in determining client capacity, § 15:9

Representation of trustees, duties of attorneys who represent trustees, § 15:5

Trust mills and the unauthorized practice of law, § 15:11

ATTORNEYS FEES

Damages, liability of trustee for damages for breach of trust, § 10:2

BACKGROUND OF TRUST LAW IN GEORGIA

Generally, §§ 1:1 to 1:17

BANKS

Fiduciary accounts, liability of banks holding, § 15:4

BENEFICIARIES

Accounting, this index
Ascertainable beneficiaries, § 2:7
Charitable beneficiaries, § 5:1
Definition, § 1:17
Duty of trustee to inform qualified beneficiaries, § 9:2

Express trusts, generally, § 2:7

Minor and incapacitated beneficiaries, trustee's power to distribute to, § 11:2

Qualified Beneficiaries, this index Sole beneficiary rule, § 3:2 State income taxation of trust beneficiaries, § 15:14

BODILY HEIRS

Defined, § 14:3

BONDS

Trustees, § 7:5

BREACH

Trust actions, §§ 10:1, 10:2

BUSINESS ENTERPRISE

Trustee's compensation from business enterprise, § 7:7

BUSINESS TRUSTS

§ 1:10

Generally, § 2:9
Background of trust law in Georgia,

CAPACITY OR INCAPACITY

Beneficiaries, § 11:2

Determining, attorneys' professional responsibility challenges, § 15:9 Revocation of trusts, capacity of settlor to revoke, § 3:1 Settlor's capacity, §§ 2:3, 3:1

Trustee, §§ 7:2, 11:2

CEMETERY TRUSTS

Generally, § 1:10

Modification and termination of uneconomic trusts, § 3:10

CERTIFICATES AND CERTIFICATION

Beneficial interest, certificates of, § 2:9

Powers of trustee, § 11:3

CHARITABLE BENEFICIARIES

Generally, § 5:1

CHARITABLE LEAD TRUST

Generally, § 1:10

CHARITABLE REMAINDER TRUST

Generally, § 1:10

CHARITABLE TRUSTS

Generally, §§ 5:1 to 5:6
Charitable beneficiaries, § 5:1
Charitable purposes, § 5:1
Cy pres, § 5:2
Enforcement, § 5:5
Georgia Prudent Management of
Institutional Funds Act, § 5:6
Mortmain statute, § 5:1
Private foundations, § 5:4
Rule against perpetuities, §§ 5:1, 5:3

CHILDREN AND MINORS

Generally, § 1:10
Defined, § 14:3
Trustee's power to distribute to minor and incapacitated beneficiaries, § 11:2

Virtual representation of child by parent, § 1:15

CHURCH PROPERTY

Implied trusts, § 6:2

COLLECTION

Trustee's power to collect, § 11:2

COMMON LAW AND EQUITY

Georgia Trust Code, § 1:12

COMMUNITY TRUST ACT

Generally, § 1:11

COMPENSATION OF TRUSTEES

Cotrustee, §§ 7:6, 7:7

Qualified beneficiaries and trustee, agreement between, § 7:7

COMPENSATION OF TRUSTEES

—Cont'd

Settlor in the trust instrument or by agreement between settlor and trustee, compensation set by, § 7:7

Successor trustees, § 7:7 Uniform Trust Code, § 7:7

COMPROMISE

Trustee's power to compromise, § 11:2

CONCENTRATED HOLDINGS

Managing risk of concentrated holdings by trustees, § 12:2

CONFLICT OF INTEREST

Trustee's duty to avoid, § 9:5

CONSERVATORSHIP

Trusts, §§ 1:4, 1:15

CONSOLIDATION OF TRUSTS

Generally, §§ 3:4, 3:8

CONSTITUTION OF GEORGIA

Trusts created by, § 1:10

CONSTRUCTION OF STATUTES

Georgia courts' increasingly strict adherence to text of statutes, § 15:13

CONSTRUCTION OF TRUSTS

Generally, §§ 1:1, 14:1 to 14:4

Declaratory judgments, § 14:2

Definitions, §§ 14:3, 14:4

Equal division, defined, § 14:4

Exercise of power of appointment, § 14:4

Georgia courts' increasingly strict adherence to text of documents, § 15:13

Guidelines, § 14:1

Marriage, § 14:4

Survivorship requirement, § 14:4

Tax issues, § 14:4

Words and phrases, §§ 14:3, 14:4

CONSTRUCTIVE TRUSTS

Implied trusts, § 6:3

CONTEST

Revocable trust, limitation on actions for contesting validity of, § 3:1

CONTRACTS

Georgia Principal and Income Act, insurance policies and similar contracts, § 13:5

Personal liability of trustee, § 10:4 Trustee's power to make, § 11:2

CORONAVIRUS

Covid-19 Pandemic, this index

CORPORATE IMMUNITY **DOCTRINE**

Duties of trustee, § 9:2

CORPORATE TRANSPARENCY ACT

Special considerations and emerging issues, § 15:17

CORPORATE TRUSTEES

Powers, § 11:1

COSTS AND EXPENSES

Extra compensation and reimbursement of expenses, § 7:7

Georgia Principal and Income Act, payment of interest and expenses, § 13:2

Litigation expenses, damages for breach of trust, § 10:2

Trustee's power to pay, § 11:2

COTRUSTEES

Authority to act, § 7:6

Compensation, § 7:7

Limitation of action by, § 10:5

Uniform Trust Code provisions relating to, § 7:6

COVID-19 PANDEMIC

Generally, §§ 1:5 to 1:8

Access to courts, § 1:6

Courts, access to, § 1:6

Estate planning documents, execution of, § 1:7

Legislation, § 1:8

CREDIT SHELTER TRUST

Generally, § 1:10

CRUMMERY TRUST

Generally, § 1:10

CY PRES

Generally, § 5:2

DAMAGES

Trustees, damages for breach of trust, § 10:2

DECANTING

Generally, § 3:11

DECLARATORY JUDGMENTS

Trusts, § 14:2

DEFAULT STATUTE

Georgia Trust Code, § 1:14

DEFERRED COMPENSATION

Apportionment of receipts, § 13:5

DEFINITIONS

Alternative dispute resolution, § 15:1

Arbitration, § 15:3

Beneficiaries, § 1:17

Bodily heirs, § 14:3

Cemetery trusts, § 3:10

Children and minors, § 14:3

Construction of trusts, §§ 14:3, 14:4

Discretionary trusts, § 4:2

Divisions of property, § 14:4

Equal division, § 14:4

Georgia Principal and Income Act,

§§ 13:1, 13:5

Implied trusts, § 6:1

Mediation, § 15:2

Next of kin, § 14:3

Per capita, § 14:4

rei capita, § 14:4

Per stirpes, § 14:4 Personal effects, § 14:4

Personal property, § 14:4

Persons, § 14:3

Property, § 14:4

Securities, § 14:4

Settlor, § 1:17

Survivor, § 14:4

Trust, § 1:17

Trust instrument, § 1:17

Trust property, § 1:17

Trustees, § 1:17

DEPRECIATION

Damages for depreciation of trusts in value, § 10:2

DERIVATIVES AND OPTIONS

Apportionment of receipts, § 13:5

DIGITAL ASSET TRUSTS

Generally, § 15:12

DIRECTED INVESTMENT DECISIONS

Relief of trustee from liability, § 10:3

DIRECTED TRUSTS

Powers of trustee, § 11:5

DISBURSEMENTS RECEIPTS

Apportionment, § 13:6

DISCRETIONARY TRUSTS

Beneficiary's creditors, protection against, § 4:2

Claims by creditors of the settlor, § 4:3

Exercise of discretionary power by trustee who is also beneficiary, § 4:2

Judicial intervention into trustee's exercise of discretion, § 4:2

Protective provisions, § 4:2

DISTRIBUTION IN CASH OR IN KIND

Annual distribution of income as trustees duty, § 9:2

Trustee's power, § 11:2

DIVISION OF TRUSTS

Generally, §§ 3:4, 3:8

DIVISIONS OF PROPERTY

Defined, § 14:4

DOCTRINE OF EQUITABLE DEVIATION

Modification if trust, § 3:7

DOCTRINE OF MERGER

Revocation of trusts, § 3:2

DOCTRINE OF UNCLEAN HANDS

Implied trusts, § 6:1

EXPRESS TRUSTS

Generally, § 1:10

Additions after settlor's death, § 2:6

EXPRESS TRUSTS—Cont'd **DOCTRINE OF WORTHIER TITLE** (DWT) Animals, this index Revocation of trusts, § 3:2 Ascertainable beneficiaries, § 2:7 Background of trust law in Georgia. **DUTIES OF TRUSTEE** generally, §§ 1:1 to 1:17 Generally, §§ 9:1 to 9:6 Beneficiaries, this index Conflict of interest, duty to avoid, Business Trusts, this index § 9:5 Capacity or Incapacity, this index Corporate immunity doctrine, § 9:2 Cemetery Trusts, this index Distribution of income at least annu-Certificates of beneficial interest, ally, duty, § 9:2 business trusts, § 2:9 Existence of trust, duty to inform as Charitable Trusts, this index to, § 9:4 Construction of Trusts, this index Good faith concept, § 9:1 Creation and validity Impartiality, duty of, § 9:6 generally, §§ 2:1 to 2:9 No duty to investigate resources, beneficiary requirement, § 2:7 § 9:2 construction of trust, § 2:1 Prudent administration duty, § 9:3 in terrorem conditions, § 2:2 Oualified beneficiaries, duty to intention, § 2:3 inform, § 9:2 lawful purpose, § 2:3 Specific duties, §§ 9:2 to 9:6 property requirement, § 2:5 DYNASTY TRUST settlor's capacity, § 2:3 Generally, § 1:10 undue influence, § 2:3 writing requirement, § 2:4 EFFECTIVE DATE Definitions, this index Georgia Trust Code Article I, § 1:12 Digital asset trusts. § 15:12 **ELECTRONIC ESTATE** Discretionary Trusts, this index PLANNING DOCUMENTS Georgia Principal and Income Act, Generally, § 15:15 this index In terrorem conditions, § 2:2 **EQUAL DIVISION** Intention, § 2:3 Defined, § 14:4 Lawful purpose, § 2:3 **EQUITABLE ACCOUNTING** Liability of trust for actions of Trustees, § 8:4 trustee, § 10:6 Non-merger, § 2:7 EQUITABLE DEVIATION Pour-over wills, § 2:6 **DOCTRINE** Qualified beneficiaries, § 2:7 Modification of trusts. § 3:7 Revocation of Trusts, this index **EXCEPTIONS** Settlor's capacity, §§ 2:3, 3:1 Spendthrift trusts, § 4:1 Special considerations and emerging **EXCULPATION CLAUSES** issues, generally, §§ 15:1 to 15:17 Relief of trustee from liability, § 10:3 Spendthrift Trusts, this index **EXPENSES** Taxation, this index Costs and Expenses, this index Termination, this index

Trustees, this index

Types, generally, § 1:10

Undue influence, § 2:3

EXPRESS TRUSTS—Cont'd

Uniform Testamentary Additions to Trusts Act (UTATA), § 2:6 Validity. Creation and validity, above Who may be a beneficiary, § 2:7 Writing requirement, § 2:4

EXTRA COMPENSATION

Generally, § 7:7

FARMING

Trustee's power to continue farming operations, § 11:2

FINAL ACCOUNTING

Trustees, § 8:3

FORECLOSURE

Trustee's power, § 11:2

FOSTER CARE INDEPENDENCE ACT OF 1999

Generally, § 1:11

GEORGIA COMMUNITY TRUST ACT

Generally, § 1:11

GEORGIA PRINCIPAL AND INCOME ACT

Generally, §§ 13:1 to 13:6

Allocation of receipts from entities, § 13:4

Apportionment at beginning and end of income interest, § 13:3

Asset-backed securities, apportionment of receipts, § 13:5

Deferred compensation, annuities, and similar payments, apportionment of receipts, § 13:5

Definitions, §§ 13:1, 13:5

Derivatives and options, apportionment of receipts, § 13:5

Disbursements receipts, apportionment of, § 13:6

General principles, § 13:1

Insubstantial allocations not required, apportionment of receipts, § 13:5

GEORGIA PRINCIPAL AND INCOME ACT—Cont'd

Insurance policies and similar contracts, apportionment of receipts, § 13:5

Interest and expenses, payment of, § 13:2

Liquidating assets, apportionment of receipts, § 13:5

Minerals, water, and other natural resources, apportionment of receipts, § 13:5

Miscellaneous receipts, apportionment of, § 13:5

Obligation to pay money, apportionment of receipts, § 13:5

Open mine doctrine, apportionment of receipts, § 13:5

Property not productive of income, apportionment of receipts, § 13:5

Rental property, apportionment of receipts, § 13:5

Timber, apportionment of receipts, § 13:5

GEORGIA PRUDENT MANAGEMENT OF INSTITUTIONAL FUNDS ACT

Charitable trusts, § 5:6

GEORGIA 2010 TRUST CODE

Uniform Trust Code, compared, § 1:9

GEORGIA TRUST LAWS

Codification, § 1:4

GIFT

Tortious interference special considerations and emerging issues, § 15:16

GOOD FAITH

Trusts, § 9:1

GOVERNING LAW

Generally, § 1:13

GOVERNMENTAL ASSISTANCE

Trusts created to maintain eligibility, § 1:11

GRANTOR RETAINED ANNUITY TRUST (GRAT)

Generally, § 1:10

GRANTOR TRUST

Generally, § 1:10

GUARDIANSHIP

Trusts, §§ 1:4, 1:15

ILIT (IRREVOCABLE LIFE INSURANCE TRUST)

Generally, § 1:10

IMPARTIALITY

Trustee's duty, § 9:6

IMPLIED TRUSTS

Generally, §§ 6:1 to 6:4, 15:13

Church property, § 6:2

Constructive trusts, § 6:3

Definition, § 6:1

Enforcement, § 6:1

Imposition, § 6:1

Nature, § 6:1

Resulting trust, § 6:4

Unclean hands doctrine, § 6:1

IN CASH OR IN KIND DISTRIBUTION

Distribution in Cash or In Kind, this index

IN TERROREM CONDITIONS

Express trusts, § 2:2

INCAPACITY

Capacity or Incapacity, this index

INCORPORATION

Reference, incorporation of trustee powers by, § 11:1

INDIVIDUALS

Trustees, capacity of individuals as, § 7:2

INHERITANCE

Tortious interference

special considerations and emerging issues, § 15:16

INSURANCE

Apportionment of receipts, insurance policies and similar contracts, § 13:5

Irrevocable life insurance trust (ILIT), § 1:10

Trustee's power to insure, § 11:2

INTEREST RATE

Trustee's power to adjust interest rate, § 11:2

INTERIM ACTS OR MATTERS

Trustee, interim accounting by, § 8:2

INVENTORY

Trustee's power to serve without filing inventory or reports, § 11:2

INVESTMENTS BY TRUSTEES

Generally, §§ 12:1 to 12:6

Adjust, power to, § 12:5

Adjustment powers and unitrusts, § 12:4

Delegation of investment and management functions, § 12:3

Directed investment decisions, relief of trustee from liability, § 10:3

Managing risk of concentrated holdings, § 12:2

Power to invest, § 11:2

Prudent Investor Rule, §§ 12:1, 12:3 Unitrusts, §§ 12:4, 12:6

IRREVOCABLE LIFE INSURANCE TRUST (ILIT)

Generally, § 1:10

JUDGMENTS

Personal liability on judgment entered against trust, § 10:4

JUDICIAL INTERVENTION

Discretionary trusts, judicial intervention into trustee's exercise of discretion, § 4:2

JURISDICTION

Georgia Trust Code, § 1:12

LEASES

Trustee's power to lease personal property, § 11:2

LIABILITY OF TRUST FOR ACTIONS OF TRUSTEE

Generally, § 10:6

LIABILITY OF TRUSTEES

Generally, §§ 10:1 to 10:5

Amounts that would have reasonably accrued, damages for breach of trust, § 10:2

Attorney fees, damages for breach of trust, § 10:2

Breach of trust actions, §§ 10:1, 10:2 Contracts, personal liability on,

§ 10:4

Cotrustee, §§ 7:6, 10:5

Damages for breach of trust, § 10:2 Directed investment decisions, relief of trustee from liability, § 10:3

Exculpation clauses, relief of trustee from liability, § 10:3

Judgment entered against trust, personal liability on, § 10:4

Limitation of actions, § 10:5

Litigation expenses, damages for breach of trust, § 10:2

Loss or depreciation in value, damages for breach of trust, § 10:2

Mitigation of damages for breach of trust, § 10:2

Personal liability of trustees, § 10:4 Profit made by trustee, damages for breach of trust, § 10:2

Relief of trustee from liability, § 10:3 Revocable trust

liability of trustee while trust is revocable, § 3:1

relief of trustee from liability, § 10:3

Successor trustee, limitation of action by, § 10:5

Time period for contesting validity of revocable trust, limitation of actions, § 10:5

Uniform Trust Code, damages for breach of trust, § 10:2

Warranties, personal liability on, § 10:4

LIMITATION OF ACTIONS

Contesting validity of revocable trust, § 3:1

LIMITATION OF ACTIONS

—Cont'd

Trustee's liability, § 10:5

LIQUIDATION

Apportionment of receipts and liquidation of assets, § 13:5

LITIGATION

Damages for breach of trust, litigation expenses and, § 10:2

LOANS AND BORROWING

Trustee's power to make loans, § 11:2

LOSS OR DEPRECIATION IN VALUE

Damages for breach of trusts, § 10:2

MARITAL DEDUCTION TRUST

Generally, § 1:10

MARRIAGE

Construction of trusts, § 14:4

MEDIATION

Generally, § 15:2

MEDICAID

Generally, § 1:11

MERGER

Non-merger, § 2:7

Revocation of trusts, merger doctrine, § 3:2

Trustee's power to carry out merger, § 11:2

MERGER DOCTRINE

Generally, §§ 3:2, 3:9

MILLER TRUST

Generally, § 1:11

MINERALS

Apportionment of receipts, § 13:5

MINORS

Children or Minors, this index

MISCELLANEOUS RECEIPTS

Apportionment of, § 13:5

MITIGATION OF DAMAGES

Breach of trust, § 10:2

MODIFICATION

Revocation, Reformation, Modification and Termination of Trusts, this index

MORTMAIN STATUTE

Charitable trusts, § 5:1

NATURAL RESOURCES

Apportionment of receipts, § 13:5

NEXT OF KIN

Defined, § 14:3

NONJUDICIAL SETTLEMENTS

Binding nonjudicial settlement agreements, § 1:16

NON-MERGER

Express trusts, § 2:7

NOTICE

Trustee, notice to and consent of, § 3:1

OBLIGATION

Apportionment of receipts, obligation to pay money, § 13:5

Trustee's power to continue obligation, § 11:2

OMNIBUS BUDGET

RECONCILIATION ACT OF 1993 (OBRA)

Trusts, §§ 1:11, 3:2

OPEN MINE DOCTRINE

Apportionment of receipts, § 13:5

PARENT

Children and Minors, this index

PARTIES

Beneficiaries, who may be a beneficiary, § 2:7

Revocation, who may revoke a trust, § 3:1

PER CAPITA

Defined, § 14:4

PER STIRPES

Defined, § 14:4

PERPETUITIES, RULE AGAINST

Charitable trusts, § 5:1

PERSONAL EFFECTS

Defined, § 14:4

PERSONAL LIABILITY

Trusts, personal liability on judgment entered against trust, § 10:4

PERSONAL PROPERTY

Defined, § 14:4

Trustee's power to lease personal property, § 11:2

PERSONS

Defined, § 14:3

PET TRUSTS

Generally, § 1:10

POUR-OVER WILLS

Express trusts, § 2:6

POWERS OF TRUSTEE

Generally, §§ 11:1 to 11:5

Certification of trusts, § 11:3

Corporate trustees, § 11:1

Directed trusts, § 11:5

Incorporation of trustee powers by reference, § 11:1

Reference, incorporation of trustee powers by, § 11:1

Registration and deposit of securities, § 11:4

Statutory trustee powers, § 11:2

PRESUMPTION

Irrevocability, presumption of, § 3:1

PRINCIPAL

Georgia Principal and Income Act, this index

Trustee's power to deal with principal of several trusts, § 11:2

PRIVATE FOUNDATIONS

Charitable trusts, § 5:4

PRIVILEGE

Fiduciary exception to attorney-client privilege, § 15:10

PROFIT

Trustee's profits, damages for breach of trust, § 10:2

PROGRAM OPERATING MANUAL SYSTEM (POMS)

Generally, § 3:2

PROPERTY

Defined, § 14:4 Non-incime property, § 13:5 Requirement, § 2:5

PRUDENT INVESTOR RULE

Trustees, §§ 12:1, 12:3

PRUDENT MANAGEMENT OF INSTITUTIONAL FUNDS ACT

Charitable trusts, § 5:6

QUALIFIED BENEFICIARIES

Generally, § 2:7
Agreement between trustee and bene-

ficiaries, § 7:7
Trustee's duty to inform, § 9:2

QUALIFYING INCOME TRUST

Generally, § 1:11

REAL PROPERTY

Trustee's power to manage, § 11:2

REFERENCE

Trustees powers, incorporation by reference, § 11:1

REFORMATION

Revocation, Reformation, Modification and Termination of Trusts, this index

REGISTRATION

Securities, registration and deposit of, § 11:4

REIMBURSEMENT

Trusts, extra compensation and reimbursement of expenses, § 7:7

REMOVAL

Trust or trustee, § 7:9

RENTAL PROPERTY

Apportionment of receipts under Georgia Principal and Income Act, § 13:5

REPORTS

Trustee's power to serve without filing inventory or reports, § 11:2

RESERVES

Trustee's power to set up reserves, § 11:2

RESIGNATION

Trustees, § 7:8

RESTATEMENTS OF THE LAW

Generally, § 1:2

RESULTING TRUSTS

Implied trusts, § 6:4

RETIREMENT

Spendthrift trusts, special rules for trusts holding retirement benefits, § 4:1

REVISED GEORGIA TRUST CODE OF 2010

Enactment, § 1:4
Spendthrift trusts, § 4:3

REVISED PROBATE CODE OF 1998

Generally, § 1:4

REVOCATION, REFORMATION, MODIFICATION AND TERMINATION OF TRUSTS

Generally, §§ 3:1 to 3:11

Approval of court, §§ 3:7 to 3:9

Capacity of settlor to revoke, § 3:1

Consent of beneficiaries, §§ 3:5, 3:6

Consent of settlor, § 3:5

Decanting, § 3:11

Doctrine of merger, § 3:2

Doctrine of Worthier Title (DWT),

Limitation on actions for contesting validity of revocable trust, § 3:1

Methods of revocation, generally, § 3:1

Index-10

REVOCATION, REFORMATION, MODIFICATION AND TERMINATION OF TRUSTS —Cont'd

Omnibus Budget Reconciliation Act of 1993 (OBRA), § 3:2

Presumption of irrevocability, § 3:1 Program Operating Manual System of Social Security Administration, § 3:2

Reformation, generally, § 3:3

Shelley's Case rule, § 3:2

Sole beneficiary rule, § 3:2

Special needs trusts, § 3:2

Trustees

liability of trustee while trust is revocable, § 3:1

notice to and consent of trustee, § 3:1

Uneconomic trusts, § 3:10

Who may revoke, § 3:1

Worthier Title (DWT) Doctrine, § 3:2

RISK MANAGEMENT

Trustees, managing risk of concentrated holdings by, § 12:2

RULE AGAINST PERPETUITIES

Charitable trusts, §§ 5:1, 5:3

SALES

Trustee's power to sell, § 11:2

SARS-COV-2

Covid-19 Pandemic, this index

SECURITIES

Defined, § 14:4

SETTLEMENT AGREEMENTS

Binding nonjudicial settlement agreements, § 1:16

SETTLOR

Defined, § 1:17

SETTLOR'S CAPACITY

Generally, §§ 2:3, 3:1

SHELLEY'S CASE RULE

Revocation of trust, § 3:2

SOLE BENEFICIARY RULE

Revocation of trust, § 3:2

SPECIAL CONSIDERATIONS AND EMERGING ISSUES

Generally, §§ 15:1 to 15:17

Corporate Transparency Act, § 15:17

Tortious interference

inheritance or gift, § 15:16

Trust reporting requirements, § 15:17

SPECIAL NEEDS TRUST (SNT)

Generally, § 1:11

Revocation, § 3:2

SPENDTHRIFT TRUSTS

Generally, § 1:10

Claims by creditors of the settlor, § 4:3

Discretionary trust, claims by creditors of the settlor of, § 4:3

Exceptions, § 4:1

Retirement benefits, special rules for trusts holding, § 4:1

Validation of discretionary trusts, § 4:1

STATUTE OF LIMITATIONS

Limitation of Actions, this index

STATUTE OF USES

Trusts, § 1:3

STATUTORY COMPENSATION

Schedule for trustees, § 7:7

STATUTORY CONSTRUCTION

Georgia courts' increasingly strict adherence to text of statutes, § 15:13

STATUTORY TRUSTEE

Powers, § 11:2

SUBSTANTIVE LAW OF TRUSTS IN GEORGIA

Development, § 1:4

SUCCESSOR TRUSTEES

Generally, § 7:10

Cotrustees, compensation, § 7:7

Limitation of action by, § 10:5

SUPPLEMENTAL SECURITY INCOME (SSI)

Generally, § 1:11

SURVIVOR

Defined, § 14:4

TAXATION

Construction of trusts, § 14:4
Creation of trusts for tax purposes,
§ 1:10

Trust beneficiaries, state income taxation of, § 15:14

TERMINATION

Revocation, Reformation, Modification and Termination of Trusts, this index

TIMBER

Apportionment of receipts under Georgia Principal and Income Act, § 13:5

TORTIOUS INTERFERENCE

Inheritance or gift special considerations and emerging issues, § 15:16

TREATISES

Generally, § 1:2

TRUST

Reporting requirements, special considerations and emerging issues, § 15:17

TRUST INSTRUMENT

Defined, § 1:17

TRUST LAW RESOURCES

Generally, § 1:2

TRUST MILLS

Unauthorized practice of law, § 15:11

TRUST PROPERTY

Defined, § 1:17

TRUST REPORTING REQUIREMENTS

Special considerations and emerging issues, § 15:17

TRUSTEES

Generally, §§ 7:1 to 7:10

Accounting by Trustee, this index

Additional property, trustee's power
to receive, § 11:2

Adjustment Powers of Trustees, this index

Amounts that would have reasonably accrued, trustee's liability for damages for breach of trust, § 10:2

Appointment, § 7:3

Attorney fees, liability of trustee for damages for breach of trust, § 10:2

Attorneys, duties of attorneys who represent trustees, § 15:5

Authority of cotrustee to act, § 7:6

Beneficiaries, this index

Bond of trustee, § 7:5

Borrow money, trustee's power to, § 11:2

Business enterprise, trustee's compensation from, § 7:7

Capacity or Incapacity, this index Certification of trusts, powers of trustee, § 11:3

Children and Minors, this index Collect, trustee's power to, § 11:2

Compensation of Trustees, this index

Compromise, trustee's power to, § 11:2

Concentrated holdings by trustees, managing risk of, § 12:2

Conflict of interest, trustee's duty to avoid, § 9:5

Contracts, this index

Corporate immunity doctrine, duties of trustee, § 9:2

Corporate trustees powers, § 11:1

Cotrustees, this index

Damages for breach of trust, trustee, § 10:2

Definitions, § 1:17

Delegation of investment and management functions by trustees, § 12:3

Discretionary trusts, exercise of discretionary power by trustee

TRUSTEES—Cont'd

who is also beneficiary, § 4:2

Distribution in cash or in kind, trustee's power, § 11:2

Distribution of income at least annually, duty of trustee for, § 9:2

Duties of Trustee, this index

Entities as trustees, capacity of trustee, § 7:2

Equitable accounting by trustees, § 8:4

Exculpation clauses, relief of trustee from liability, § 10:3

Existence of trust, duty of trustee to inform as to, § 9:4

Expenses. Costs and Expenses, this index

Extra compensation and reimbursement of expenses, § 7:7

Farming operations, trustee's power to continue, § 11:2

Final accounting of trustee, § 8:3 Foreclose, trustee's power to, § 11:2

Form a business, trustee's power to, § 11:2

Georgia law provisions on trustee removal, § 7:9

Hold securities in the name of a nominee, trustee's power to, § 11:2

Impartiality, trustee's duty of, § 9:6 Incorporation of trustee powers by reference, § 11:1

Individuals as trustees, capacity of, § 7:2

Insurance, trustee's power to insure, § 11:2

Interest rate, trustee's power to adjust, § 11:2

Interim accounting by trustee, § 8:2
Inventory or reports, trustee's power to serve without filing, § 11:2

Investments by Trustees, this index

Leases, trustee's power to lease personal property, § 11:2

Liability of Trustees, this index

Limitation of actions, liability of trustee, § 10:5

TRUSTEES—Cont'd

Liquidating assets, apportionment of receipts, § 13:5

Loans, trustee's power to make, § 11:2

Managing risk of concentrated holdings by trustees, § 12:2

Merger, trustee's power to carry out, § 11:2

No duty of trustee to investigate resources, § 9:2

Notice, revocation of trusts, notice to and consent of trustee of, § 3:1

Obligation, trustee's power to continue, § 11:2

Omnibus Budget Reconciliation Act of 1993 (OBRA), §§ 1:11, 3:2

Operate a business, trustee's power to, § 11:2

Options, trustee's power to exercise, § 11:2

Other fiduciaries, trustee's power to deal with, § 11:2

Personal liability of trustees, § 10:4 Powers of Trustee, this index

Principal of several trusts, trustee's

power to deal with, § 11:2
Profit made by trustee, damages for

breach of trust, § 10:2

Prudent administration duty of

trustee, § 9:3
Prudent Investor Rule, trustees.

§§ 12:1, 12:3

Qualified beneficiaries, trustee's duty to inform, § 9:2

Real property, trustee's power to manage, § 11:2

Reference, incorporation of trustee powers by, § 11:1

Reimbursement of expenses of trustees, § 7:7

Relief of trustee from liability, § 10:3

Removal of trust or trustee, § 7:9

Requirements of trustees, § 7:1

Reserves, trustee's power to set up, § 11:2

Resignation of trustees, § 7:8
Revocation of Trusts, this index

TRUSTEES—Cont'd

Risk of concentrated holdings by trustees, managing, § 12:2

Sell, trustee's power to, § 11:2

Several trusts, trustee's power to deal with principal of, § 11:2

Share, trustee's power to vote, § 11:2 Statutory compensation schedule for trustees, § 7:7

Statutory trustee powers, § 11:2 Successor Trustees, this index

Unitrusts, investments by trustees, §§ 12:4, 12:6

Vacancies, § 7:3

Warranties, trustee's personal liability on, § 10:4

UNCLEAN HANDS DOCTRINE

Implied trusts, § 6:1

UNDUE INFLUENCE

Express trusts, § 2:3

UNECONOMIC TRUSTS

Modification and termination, § 3:10

UNIFORM PROBATE CODE

Generally, § 1:2

UNIFORM TESTAMENTARY ADDITIONS TO TRUSTS ACT (UTATA)

Express trusts, § 2:6

UNIFORM TRUST CODE

Generally, §§ 1:2, 1:9

Compensation, § 7:7

Cotrustees, provisions, § 7:6

Damages for breach of trust, § 10:2

Provisions, § 1:9

Removal of trustee, provisions, § 7:9

UNITRUSTS

Trustee's investments, §§ 12:4, 12:6

VACANCIES

Trustees, § 7:3

VIRTUAL REPRESENTATION

Representation of minor, unborn child, or incapacitated adult by virtual representation, § 1:15

WARRANTIES

Trustee's personal liability on warranties, § 10:4

WATER

Apportionment of receipts, § 13:5

WORTHIER TITLE DOCTRINE (DWT)

Revocation of trusts, § 3:2 Trust revocation, § 3:2

WRITING REQUIREMENT

Express trusts, § 2:4