

# INTRODUCTION TO 2025-2026 EDITION

This 2025-2026 *Edition of Estate Planning in Louisiana*, part of the Louisiana Practice Series, provides comprehensive coverage, supported by current statutory and decisional authority, and adds the special insight and knowledge the authors have gained through their own practical experience to help you handle most Louisiana estate planning concerns. It discusses Louisiana law and federal and state tax provisions that should be considered with estate and tax planning. Since last year's edition, new material has been added and/or existing material updated on the following subjects:

- United transfer tax structure
- Marital gifts
- Exclusions—In general
- Qualified retirement plans and IRAs
- Traditional IRAs
- Distributions—Commencement and period of Distributions
- Qualified business income
- Forced heirs
- Impoverishing donations (donations omnium bonorum)
- Corporeal movable property, including cash
- Payable on death accounts and transfer on death accounts
- Revocation or nullity—Capacity and undue influence
- Capacity and parent-child relationships
- Liability to non-client
- Prescription and peremption of legal malpractice claims and disciplinary complaints
- Provisions for annual gift tax exclusion
- Valuation and payment
- Designation of beneficiaries
- Split-dollar life insurance arrangements
- Asset Protection (In general)
- Digital Assets
- Medicaid eligibility planning
- Governmental benefit programs for the disabled—Supplemental Security Income—Determination of amount of SSI benefit
- Interdiction and continuing tutorship—Rules on Interdiction

- Educational loan interest deduction
- The Budget Reconciliation Act of 2017
- Outright bequest of full ownership
- Statutory References
- Updated Forms
- And more...