

# INTRODUCTION TO THE 2026 EDITION

*Texas Practice Guide: Wills, Trusts and Estate Planning*, answers questions that regularly confront attorneys practicing in the area of estate planning. This area of practice has become increasingly complex and requires a thorough knowledge and understanding of many topics. This Practice Guide covers all aspects of estate planning from managing the attorney-client relationship, gathering information and counseling clients to the substantive law of wills and trusts, transfer taxation, taxation of trusts and estates, planning for retirement plans, lifetime planning, dispositive planning, business planning, tax planning, planning for family limited partnerships, charitable planning and post-mortem planning. Each topic is covered in a clear and comprehensive manner.

This guide is intended to serve as a practical reference tool for attorneys engaged in the practice of estate planning. Some of the features used to enhance the practicality of this guide include:

- Practice tips containing commentary from the authors.
- Case names in italic to contrast them with the text.
- Forms and checklists to use as a guideline for procedures and in drafting documents.
- Chapters presented in outline format.
- Bold section headings for easy reference.

In order to perpetuate the helpfulness of this Practice Guide, it is updated annually. The 2026 Edition updated information on Fundamental Concepts in Chapter 1, Wills in Chapter 4, Trusts in Chapter 5, Transfer Taxation in Chapter 6, Incoming Taxation in Chapter 7, Planning for Retirement Plans in Chapter 8, Lifetime Planning in Chapter 9, Dispositive Planning in Chapter 10, Business Planning in Chapter 11, Tax Planning in Chapter 12, Family Limited Partnerships in Chapter 13, and Post-Mortem Planning in Chapter 15, and it added updated case summaries throughout. The 2026 Edition is current through December 2025.