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TAX PLANNED WILL PRECEDENTS, 4TH Butler Release No. 2, March 2026
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Written by a tax and estate planning specialist with over 30 years experience practicing law, this fourth edition of Tax Planned Will Precedents is an invaluable handbook for any lawyer engaging in estate planning. It features significant updates to commentary as well as a reorganization of relevant clauses in a more intuitive manner. It also features many useful forms and checklists including: the Estate Planning Information checklist, the Information for Executors form, the Checklist of Information about Testator, Directions to Executors and Trustees, and the Will Checklist.

What's New in this Update:

This release features updates to Chapter 2 – Part II Expositive Clauses, Chapter 3 –Part III Dispositive Clauses and Appendix WP – Words and Phrases.

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Highlights

- **Part III—Dispositive Clauses—Model Clause 10 Specific Bequests—Additional Clause 6—Outright Gift of Pets with Maintenance Fund**—The testator was alleged to have informed her executor that she wanted her two dogs to live in her property until they died. These instructions were not included in the testator’s will. The executor expended \$35,250.00 for in home care for the dogs, hiring a caretaker for the dogs to live at the testator’s property to care for the dogs, rent free. Both dogs eventually passed away and the executor argued that the estate should reimburse him the amounts paid to the caretaker as he made the caretaking arrangements to honour the testator’s wishes. The SPCA, one of the three charitable residual beneficiaries, did not disagree that the testator’s dogs had to be cared for; however, the SPCA did object to the reasonableness of the charges as the arrangements made for the dogs were not set out in the testator’s will. The court found that there were far less expensive options that would have resulted in an appropriate level of care for the dogs. The courts disallowed the expense: *Gowans Estate (Re)*, 2025 BCSC 2173.