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TAX PLANNED WILL PRECEDENTS, 4TH

Butler

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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 Part II Expositive Clauses and Part III – Dispositive Clauses.

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Highlights:

Part III—Dispositive Clauses—Model Clause 14.2 Children Following Spouse's Death—The testator left the residue of his estate divided into three equal parts, one for each son alive on the division day with a gift over to a deceased's children (with the division day being 30 days after the testator's death). A later will prepared used the deleted the definition of "division day" but continued to use the term. One of the testator's children died 10 days after the testator. The issue became whether the share of the residue was to be paid to the testator's deceased's son. The option before the court for consideration was whether the will should be rectified to either remove all the references to division day from the later will, or define the division day being the date of death of the testator. The court rectified the will to remove the references to division day -it made sense that the definition of division day was included in the testator's will in 2013 as the testator was married and it is not unusual for spouses to die in and around the same time. In fact, by the time of the 2016 will the testator was widowed – and there was no reason to delay the bequest. The testator was not aware of his son's illness until well after the 2016 will had been drafted: *Hahn v. Thompson*, 2026 ONSC 2546.