Index

ABATEMENT
Construction and interpretation of instruments, **§ 14:20**
Distributions, **§ 5:102**

ABSENTEES
Body Dispositions and Funerals (this index)

ACCOUNTS
Administration (this index)
Trusts and Trustees (this index)

ACCUMULATIONS OF INCOME
Trusts and trustees, **§ 10:105**

ADMINISTRATION
Generally, **§§ 5:1-5:144**
Abridgment of final judgment, **Appx 117**
Accounts. Final account, below
Affidavits
mailing, **Appx 73**
publication, **Appx 9**
Allowances, orders and judgments, **§ 5:26**
Amendment of record, application for, **Appx 7**
Amendments to pleadings, **§ 5:44**
Ancillary procedures
generally, **§§ 5:139-5:144, Appx 132-Appx 136**
application for ancillary letters, **Appx 132**
certificate of assignment, foreign wills, **§ 5:142**
conclusiveness of foreign court's finding as to residence of decedent, **§ 5:144**
discharge of ancillary representative, **Appx 136**
foreign personal representative empowered to act, **§ 5:143**
foreign wills, **§§ 5:141, 5:142**
letters, **Appx 134**
order for ancillary letters, **Appx 133**
out-of-state domicile of person, property requiring administration in Wisconsin, **§ 5:139**
residue, petition for transfer of, **Appx 135**
Uniform Ancillary Administration of Estates Act, **§ 5:140**
Uniform Probate of Foreign Wills Act, **§ 5:141**
Appeal and review, **§ 5:24**
Applications
amendment or correction of record, **Appx 7**
ancillary letters, **Appx 132**
informal administration, **Appx 57**

ADMINISTRATION—Cont'd
Appointment
personal representative, **§ 5:58**
registers in probate and court commissioners, **§ 5:27**
trustee of testamentary trust, **§ 5:59**
Approval. Consent or approval, below
Authentication of judicial proceedings, **Appx 6**
Certificates and certification
ancillary procedures, certificate of assignment, **§ 5:142**
copy from records or files, **Appx 4**
copy of current letters, **Appx 5**
Change of domicile, **§ 5:8**
Checklists
docket system/checklist, **Appx 3**
formal administration, **Appx 19**
informal administration, **Appx 20**
Circuit court jurisdiction, **§ 5:4**
Claims
generally, **§§ 5:67-5:80, Appx 75**
ascertaining what claims have been filed, **§ 5:75**
compromise or contest of claims, **§ 5:80**
contingent claims and claims not yet due, **§ 5:73**
demand for complaint, **Appx 11**
failure to give notice, rights of creditors, **§ 5:71**
form and verification of claims, **§ 5:72**
informal administration, **§ 5:130**
insufficiency of assets to pay all claims and allowances, **§ 5:77**
judgment on claim, **Appx 113**
judgment on claims if no contested claims, **§ 5:78**
limitations on filing of claims against estate, **§ 5:67**
mail, notice of deadline for filing claims, **§§ 5:69, Appx 73**
notice of deadline for filing claims, **§§ 5:68-5:70**
notice of trial on contested claim, **Appx 12**
objection to claim, **Appx 10**
offset of estate against claim, **Appx 13**
order limiting time for filing claims and determination of heirship, **Appx 108**
payment by personal representative of debts for which no claim has been filed, **§ 5:79**
publication, notice of deadline for filing claims, **§§ 5:68, Appx 9**
secured debts of decedent, **§ 5:74**
spouse, satisfaction of obligations at death of, **§ 5:76**
state agencies, notice of deadline for filing claims, **§ 5:70**
Clerical errors, correction of, **§ 5:22**
Closing of informal administration, **§§ 5:135, 5:136, Appx 72**
Complaint, demand for, **Appx 11**
Compromise of claims, **§ 5:80**
Conclusiveness of foreign court's finding as to residence of decedent, **§ 5:144**
Conclusiveness of orders and judgments, **§ 5:23**

ADMINISTRATION—Cont'd
Confirmation of interest in property received by nonprobate transfer, **§ 5:134**
Consent or approval
distribution to ward, **Appx 79**
guardian ad litem, consent to act, **Appx 14**
serve, consent to, **Appx 63**
waiver and consent, below
Contempt for violation of orders, **§ 5:25**
Contest of claims, **§ 5:80**
Contingent claims and claims not yet due, **§ 5:73**
Conversion of formal administration to informal administration, **§ 5:120**
Correction of record, application for, **Appx 7**
Costs, orders and judgments, **§ 5:26**
Court commissioners. Registers in probate and court commissioners, below
Court fees, **§§ 5:31, 5:32**
Court record, **§ 5:35**
Date. Time and date, below
Deadline, notice of administration, **Appx 86**
Declination to act, informal administration, **Appx 58**
Definitions, **§§ 5:1, 5:42**
Demand for complaint, **Appx 11**
Demand for formal administration, **§§ 5:131, Appx 69**
Development of unified court system, **§ 5:3**
Discharge
ancillary representative, **Appx 136**
guardian ad litem, **Appx 15**
personal representative, **§§ 5:118, 5:119, Appx 119**
Disqualification of judge, **§ 5:16**
Distributions (this index)
Docket system/checklist, **Appx 3**
Domicile. Jurisdiction and domicile, below
Domiciliary letters, **Appx 66, Appx 110**
Election of judges, **§ 5:15**
Enforcement of judgments, **§ 5:25**
Entry of judgments, **§ 5:19**
Equitable jurisdiction or powers, **§ 5:13**
Evasion, effect on informal administration, **§ 5:137**
Expeditious administration, **§ 5:45**
Family allowances and elective rights of surviving spouse, **§ 5:129**
Family rights, **§§ 5:81, 13:7**
Fees of court, **§§ 5:31, 5:32**
Files and filing
court documents, filing to open informal administration, **§ 5:124**
fee, **§ 5:31**
wills, **§§ 5:41, 5:49, 5:122**
Final account
generally, **§§ 5:82-5:86, Appx 70, Appx 114-Appx 119**

ADMINISTRATION—Cont'd
Final account—Cont'd
abridgment of final judgment, **Appx 117**
contents of final judgment, **§ 5:84**
discharge of personal representative, order of, **Appx 119**
final judgment, **Appx 116**
hearing on petition for approval of final account and final judgment, **§ 5:86**
notice of hearing on petition for approval of final account and final judgment, **§ 5:85**
objection to account, **Appx 18**
order and notice for hearing final account and final judgment, **Appx 115**
petition for approval of final account and final judgment, **§§ 5:83, Appx 114**
recording, proof of, **Appx 118**
Foreign wills and matters. Ancillary procedures, above
Form of claims, **§ 5:72**
Formal administration, generally, **§§ 5:1 et seq., 5:48 et seq.**
Fraud, effect on informal administration, **§ 5:137**
Governing laws and rules, **§ 5:37**
Guardian ad litem for minor or incompetent interested persons, **§§ 5:46, 5:50, Appx 14, Appx 15, Appx 76-Appx 79**
Hearing on petition for approval of final account and final judgment, **§ 5:86**
Heir, defined, **§ 5:42**
Heirship, proof of, **Appx 62**
Historical overview, **§§ 5:2, 5:3**
Informal administration
generally, **§§ 5:121-5:137, Appx 56-Appx 61**
application for informal administration, **Appx 57**
checklist, **Appx 20**
claims, **§ 5:130**
closing of informal administration, **§§ 5:135, 5:136, Appx 72**
confirmation of interest in property received by nonprobate transfer, **§ 5:134**
conversion of formal administration to informal administration, **§ 5:120**
declination to act, **Appx 58**
demand for formal administration, **§§ 5:131, Appx 69**
distributions, **§ 5:132**
documents required to open informal administration, **§ 5:123**
domiciliary letters, **Appx 66**
family allowances and elective rights of surviving spouse, **§ 5:129**
filing of court documents to open informal administration, **§ 5:124**
filing of will, **§ 5:122**
fraud and evasion, effect of, **§ 5:137**
inventory, **§ 5:127**
joint tenancy or life estate, termination of, **§§ 5:133, Appx 120**
management of assets, **§ 5:128**
notice
creditors, notice to, **Appx 60**
interested persons, notice and time limit for filing claims, **Appx 61**
state agencies, notice of deadline for filing claims, **§ 5:125**

ADMINISTRATION—Cont'd
Informal administration—Cont'd
statement of informal administration, **Appx 64**
statement of termination and confirmation of interests in property, **Appx 68**
supervision of court, administration of estate without, **§ 5:126**
termination of decedent's property interest, **Appx 56, Appx 68**
timely closing of informal administration, **§ 5:136**
transfer of interest in property, **Appx 74**
waiver and consent, **Appx 59**
Inhabitant and resident, distinguished, **§ 5:6**
Initial conference with client, information to be gathered during, **§ 5:39**
Inventory (this index)
Joint tenancy, termination of, **§§ 5:133, Appx 120**
Judges, **§§ 5:15, 5:16**
Judgments. Orders and judgments, below
Jurisdiction and domicile
generally, **§§ 5:4-5:14, 5:40**
allegations and findings of jurisdictional facts, **§ 5:12**
change of domicile, **§ 5:8**
circuit court jurisdiction, **§ 5:4**
circumstances determining residence and domicile, **§ 5:7**
county with jurisdiction over decedent's estate, **§ 5:5**
death of decedent as jurisdictional requisite, **§ 5:11**
distribution of estate as affected by domicile, **§ 5:9**
equitable jurisdiction or powers, **§ 5:13**
existence of estate or property as jurisdictional factor, **§ 5:10**
nonresident, probate in Wisconsin of will of, **§ 5:14**
resident and inhabitant, distinguished, **§ 5:6**
Life estate, termination of, **§§ 5:133, Appx 120**
Limitations on filing of claims against estate, **§ 5:67**
Mail, affidavit of mailing, **Appx 73**
Mail, notice of deadline for filing claims, **§§ 5:69, Appx 73**
Management of assets, informal administration, **§ 5:128**
Marital property, **§§ 12:23-12:27**
Military service, appointment of attorney for person in, **§§ 5:47, 5:51**
Minute book, **§ 5:34**
Missing will, proof of, **§ 5:53**
Nonresident, probate in Wisconsin of will of, **§ 5:14**
Notice
administration deadline, **Appx 86**
claims, deadline for filing, **§§ 5:68-5:70**
contested claim, trial on, **Appx 12**
creditors, notice to, **Appx 107**
distribution to ward, **Appx 78**
hearing on petition for approval of final account and final judgment, **§ 5:85**
informal administration, above
Objection to account, **Appx 18**

ADMINISTRATION—Cont'd
Objection to claim, **Appx 10**
Offset of estate against claim, **Appx 13**
Opening of estate
generally, **§§ 5:52-5:57**
missing will, proof of, **§ 5:53**
''on notice,'' scheduling of hearing, **§ 5:55**
''on waiver,'' scheduling of hearing, **§ 5:56**
petition for formal administration, **§ 5:52**
preparation for hearing on petition for formal administration, **§ 5:57**
scheduling of hearing, **§§ 5:54-5:56**
Orders and judgments
generally, **§§ 5:17-5:26, Appx 16**
ancillary letters, **Appx 133**
appeal and review, **§ 5:24**
claims, judgment on, **§§ 5:78, Appx 113**
clerical errors, correction of, **§ 5:22**
conclusiveness, **§ 5:23**
contempt for violation of orders, **§ 5:25**
costs and allowances, **§ 5:26**
discharge of personal representative, **§ 5:118**
enforcement of judgments, **§ 5:25**
extension of time, **Appx 88**
formal administration, **Appx 109**
guardian ad litem, dispensing with, **Appx 77**
hearing of petition for administration and heirship and notice to creditors, **Appx 107**
hearing on final account and final judgment, **Appx 115**
petitions by personal representatives, requirement of ruling on, **§ 5:18**
relief from judgment or order, **§ 5:20**
rendition, entry and perfection of judgments, **§ 5:19**
revocation of probate, **§§ 5:21, Appx 17**
time for filing claims and determination of heirship, limitation of, **Appx 108**
Out-of-state domicile of person, property requiring administration in Wisconsin, **§ 5:139**
Payment by personal representative of debts for which no claim has been filed, **§ 5:79**
Perfection of judgments, **§ 5:19**
Person interested, defined, **§ 5:42**
Petitions
extension of time, **Appx 87**
final account and final judgment, approval of, **§§ 5:83, Appx 114**
formal administration, **§§ 5:52, Appx 105**
guardian ad litem, dispensing with, **Appx 76**
personal representatives, requirement of ruling on petitions by, **§ 5:18**
Planning of Administration (this index)
Preliminary considerations
generally, **§§ 5:38-5:51, Appx 14, Appx 15, Appx 76-Appx 79**

ADMINISTRATION—Cont'd
Preliminary considerations—Cont'd
amendments to pleadings, **§ 5:44**
applicability of formal administration, **§ 5:48**
approval of distribution to ward, **Appx 79**
consent of guardian ad litem to act, **Appx 14**
definitions, **§ 5:42**
determination of which procedure to follow, **§ 5:38**
discharge of guardian ad litem to act, **Appx 15**
expeditious administration, **§ 5:45**
filing of will, **§§ 5:41, 5:49**
formal administration, **§§ 5:48-5:51**
guardian ad litem for minor or incompetent interested persons, **§§ 5:46, 5:50, Appx 14, Appx 15, Appx 76-Appx 79**
initial conference with client, information to be gathered during, **§ 5:39**
jurisdiction, **§ 5:40**
military service, appointment of attorney for person in, **§§ 5:47, 5:51**
notice of distribution to ward, **Appx 78**
order dispensing with guardian ad litem, **Appx 77**
persons who may initiate court proceeding, **§ 5:43**
petition to dispense with guardian ad litem, **Appx 76**
virtual representation doctrine, **§ 5:46**
Probate, defined, **§ 5:1**
Proof of will, **Appx 97**
Publication, notice of deadline for filing claims, **§§ 5:68, Appx 9**
Qualification of judges, **§§ 5:15, 5:16**
Records
generally, **§§ 5:33-5:35**
court record, **§ 5:35**
minute book, **§ 5:34**
proof of recording, **Appx 118**
Registers in probate and court commissioners
generally, **§§ 5:27-5:30**
appointment, **§ 5:27**
duties of registers in probate, **§ 5:29**
powers and duties of court commissioners, **§ 5:28**
powers of registers in probate, **§ 5:30**
Relief from judgment or order, **§ 5:20**
Rendition of judgments, **§ 5:19**
Resident and inhabitant, distinguished, **§ 5:6**
Residue, petition for transfer of, **Appx 135**
Revocation of probate, **§§ 5:21, Appx 17**
Scheduling of hearing, **§§ 5:54-5:56**
Secured debts of decedent, **§ 5:74**
Special Administration (this index)
Standardized court forms, **§ 5:36**
State agencies, notice of deadline for filing claims, **§ 5:70**
Statement of informal administration, **Appx 64**

ADMINISTRATION—Cont'd
Statement of termination and confirmation of interests in property, **Appx 68**
Substitution of judge, request for, **§§ 5:16, Appx 8**
Supervision of court, administration of estate without, **§ 5:126**
Termination of decedent's property interest, **Appx 56, Appx 68**
Testamentary trusts, **§ 5:138**
Time and date
closing of informal administration, **§ 5:136**
hearing, scheduling of, **§§ 5:54-5:56**
hearing on petition for administration and heirship and notice to creditors, **Appx 107**
notice of administration deadline, **Appx 86**
order of extension of time, **Appx 88**
petition for extension of time, **Appx 87**
Transfer of interest in property, informal administration, **Appx 74**
Trusts and Trustees (this index)
Uniform Ancillary Administration of Estates Act, **§ 5:140**
Uniform Probate of Foreign Wills Act, **§ 5:141**
Verification of claims, **§ 5:72**
Virtual representation doctrine, **§ 5:46**
Waiver and consent
generally, **Appx 98, Appx 106**
informal administration, **Appx 59**

ADOPTION OF CHILDREN
Construction and Interpretation of Instruments (this index)
Wills, **§ 4:29**

ADVANCEMENT AND SATISFACTION
Construction and interpretation of instruments, **§ 14:15**
Distributions, **§ 5:103**
Wills, **§ 4:43**

AFFIDAVITS
Administration (this index)
Summary assignment, **Appx 93**
Summary Procedures (this index)

ALLOWANCES
Administration, orders and judgments, **§ 5:26**

AMENDED INVENTORY
Generally, **§ 5:66**

AMENDMENT OF RECORD
Administration, application, **Appx 7**

AMENDMENTS TO PLEADINGS
Administration, **§ 5:44**

ANATOMICAL GIFTS
Organ Donation (this index)

ANCILLARY PERSONAL REPRESENTATIVES
Generally, **§ 6:12**

ANCILLARY PROCEDURES
Administration (this index)

ANTENUPTIAL AGREEMENTS
Distributions, **§ 5:105**

APOSTILLE
Death certificates, authentication of document by apostille, **§ 17:33**

APPEAL AND REVIEW
Generally, **§§ 9:1-9:10**
Administration, **§ 5:24**
Appealable orders, **§ 9:3**
Bond or undertaking on appeal, **§§ 9:5, 9:9**
Construction and interpretation of instruments, **§ 14:80**
Content of review on appeal, **§ 9:7**
Notice of appeal, **§§ 9:4, 9:8**
Right to appeal, **§ 9:1**
Time to appeal, **§ 9:2**
Transcript, **§ 9:6**
Transmission of record, **§§ 9:6, 9:10**
Will contests, **§ 8:35**

APPLICATIONS
Absentee, appointment of receiver for property of, **§ 17:15**
Administration (this index)
Personal representatives, **Appx 21, Appx 22, Appx 25**

APPOINTMENT
Administration (this index)
Personal Representatives (this index)
Special administrators, **§§ 7:30, Appx 101**
Trusts and Trustees (this index)

APPRAISAL
Inventoried assets, **§§ 5:62, Appx 111**

APPROVAL
Consent or Approval (this index)

ARMED FORCES
Military Service (this index)

ASSIGNMENTS
Distributions, **§ 5:106**
Family rights, assignment of decedent's interest in home to surviving spouse, **§ 13:6**
Summary Procedures (this index)

ATTORNEY-CLIENT PRIVILEGE
Will contests, **§ 8:16**

ATTORNEYS' FEES
Will contests, **§ 8:34**

AUTHENTICATION
Administration, judicial proceedings, **Appx 6**
Death certificates, authentication of document by apostille, **§ 17:33**

BAD FAITH
Marital property, obligations of spouses to each other, **§ 12:35**

BODY DISPOSITIONS AND FUNERALS
Generally, **§§ 17:1-17:23**
Absentee insurance fund, **§ 17:22**
Application to court for appointment of receiver for property of absentee, **§ 17:15**
Body not found
generally, **§§ 17:14-17:23**
absentee insurance fund, **§ 17:22**
application to court for appointment of receiver for property of absentee, **§ 17:15**
distribution of property upon termination of receivership, **§ 17:20**
life insurance benefits, payment upon termination of receivership, **§ 17:21**
powers and duties of receiver for property of absentee, **§ 17:16**
rules specific to insurance policies, **§ 17:23**
search for absentee, **§ 17:18**
service of notices under Uniform Absence as Evidence of Death and Absentee's Property Act, **§ 17:17**
termination of receivership, **§§ 17:19-17:21**
Uniform Absence as Evidence of Death and Absentee's Property Act, **§§ 17:14, 17:17**
Decision-making authority, **§ 17:3**
Definitions, **§ 17:1**
Disinterment, **§ 17:4**
Distribution of property upon termination of receivership, body not found, **§ 17:20**
Foreign death of U.S. citizen
generally, **§§ 17:10-17:13**
foreign death certificate, **§ 17:11**
personal effects and estate, handling where no legal representative is present, **§ 17:13**
return of remains, **§ 17:10**
statistics regarding U.S. citizen deaths outside U.S. from non-natural causes, **§ 17:12**
Funeral trusts. **Trusts and Trustees** (this index)
Funerals, generally, **§ 17:5**
Life insurance benefits, payment upon termination of receivership, **§ 17:21**
Organ Donation (this index)

BODY DISPOSITIONS AND FUNERALS—Cont'd
Persons who may prepare body for final disposition, **§ 17:2**
Return of remains, foreign death of U.S. citizen, **§ 17:10**
Search for absentee, **§ 17:18**
Service of notices under Uniform Absence as Evidence of Death and Absentee's Property Act, **§ 17:17**
Statistics regarding U.S. citizen deaths outside U.S. from non-natural causes, **§ 17:12**
Termination of receivership, body not found, **§§ 17:19-17:21**
Uniform Absence as Evidence of Death and Absentee's Property Act, **§§ 17:14, 17:17**

BONDS AND UNDERTAKINGS
Appeal and review, **§§ 9:5, 9:9**
Personal Representatives (this index)
Summary procedures, **§§ 7:8, 7:15**
Trusts and trustees, **§§ 10:50, 10:51**

BURDEN OF PROOF
Presumptions and Burden of Proof (this index)

CAPITAL GAINS
Trustees, power to treat as part of distribution of income, **§ 10:91**

CARE
Personal Representatives (this index)

CERTIFICATES AND CERTIFICATION
Administration (this index)
Death Certificates (this index)

CHARITABLE TRUSTS
Trusts and Trustees (this index)

CHECKLISTS
Administration (this index)
Summary procedures, **Appx 41, Appx 42**

CHOICE OF LAW
Planning of administration, meaning and validity of governing instrument, **§ 2:5**
Wills, meaning and legal effect of, **§ 4:5**

CLAIMS
Administration (this index)

CLASSES AND FAMILY GROUPS
Construction and interpretation of instruments, **§§ 14:23-14:25**

CLERICAL ERRORS
Administration, correction, **§ 5:22**

CLIENT RELATIONSHIP
Generally, **§§ 2:1-2:4**
Engagement letter, **§ 2:3**

CLIENT RELATIONSHIP—Cont'd
Establishment, **§§ 2:1-2:4**
Identification of client, **§ 2:1**
Initial conference, **§ 2:2**
Written plan of action, **§ 2:4**

COMMON LAW
Construction and Interpretation of Instruments (this index)

COMPENSATION
Special administrators, **§ 7:34**
Trustees, **§ 10:52**

COMPLAINTS
Administration, demand for complaint, **Appx 11**

COMPROMISE AND SETTLEMENT
Administration, claims, **§ 5:80**
Distributions, stipulations or agreements among beneficiaries or heirs, **§ 5:88**
Personal representatives, **§§ 6:38, Appx 34-Appx 36**
Summary Procedures (this index)
Will contests, **§ 8:33**

CONDITIONS
Personal representatives, bonds, **§ 6:15**

CONFLICT OF INTEREST
Personal representatives, removal or suspension of authority, **§ 6:22**

CONFLICTING PROVISIONS
Construction and interpretation of instruments, **§ 14:51**

CONSENT OR APPROVAL
Administration (this index)
Disclaimers, **§§ 15:11, 15:12**
Distributions, approval of distribution to ward, **Appx 79**
Trusts and trustees, **§§ 10:37, Appx 121**

CONSTRUCTION AND INTERPRETATION OF INSTRUMENTS
Generally, **§§ 14:1-14:87, Appx 53-Appx 55**
Abatement, **§ 14:20**
Adopted persons
generally, **§§ 14:21-14:23**
contest of will, penalty clause, **§ 14:26**
family group or class, adopted persons as part of, **§ 14:23**
inheritance rights between adoptive person and adoptive relatives, **§ 14:21**
inheritance rights between adoptive person and birth relatives, **§ 14:22**
statutory default rules, generally, **§§ 14:21-14:23**
Advancement and satisfaction, **§ 14:15**
Ambiguity, necessity and appropriateness of construction in event of, **§ 14:28**
Appeal and review, **§ 14:80**
Appropriateness of construction in event of ambiguity, **§ 14:28**

CONSTRUCTION AND INTERPRETATION OF INSTRUMENTS—Cont'd
Beneficiaries, subsequent ascertainment of facts to identify, **§ 14:60**
Breach of condition and effect thereof, **§ 14:71**
Buyers, protection of, **§ 14:85**
Classes and family groups, **§§ 14:23-14:25**
Common law rules, generally, **§ 14:27 et seq.**
Complete disposition, presumption of, **§ 14:35**
Conclusiveness of construction by court, **§ 14:78**
Conflicting provisions, **§ 14:51**
Contest of will, penalty clause, **§ 14:26**
Contingency which subsequently occurs, implied dispositions based on failure to provide for, **§ 14:54**
Contingent interests. Vested or contingent interests, below
Creditors of distributees, protection of, **§ 14:86**
Date. Time and date, below
Death, absolution from performance of condition by, **§ 14:73**
Debt to transferor, **§ 14:17**
Descriptions of property, **§ 14:61**
Drafting attorney, testimony of, **§ 14:58**
Effect of construction by court, **§ 14:78**
Evidence to aid construction
generally, **§§ 14:55-14:59**
identification of persons or objects, **§ 14:56**
intent of testator, **§§ 14:3, 14:55**
parol evidence to aid construction, below
Extrinsic evidence, status of law at time of execution as, **§ 14:33**
Failed transfer and residue, **§ 14:13**
Family groups and classes, **§§ 14:23-14:25**
Foreign language, **§ 14:49**
Grammar, **§ 14:48**
Heirs, construction in favor of, **§ 14:37**
Homicide of decedent by beneficiary, **§ 14:18**
Identification
beneficiaries, subsequent ascertainment of facts, **§ 14:60**
interest conveyed, **§§ 14:61, 14:62**
persons or objects, evidence to aid construction, **§ 14:56**
Implied dispositions, **§§ 14:53, 14:54**
Impossibility of performance of condition, **§ 14:70**
Intent of testator
generally, **§§ 14:2-14:4, 14:29-14:32**
common law rules, generally, **§§ 14:29-14:32**
evidence of intent, **§§ 14:3, 14:55**
immateriality of what testator ''should have done,'' **§ 14:31**
situation of transferor and circumstances of making the governing instrument, **§ 14:32**
time when testator's intent needed to exist, **§ 14:4**
words of document, ascertainment from, **§ 14:30**
Intestacy, presumption against, **§ 14:35**

CONSTRUCTION AND INTERPRETATION OF INSTRUMENTS—Cont'd
Judgment construing will in independent proceeding, **Appx 55**
Jurisdiction, **§ 14:76**
Killing of decedent by beneficiary, **§ 14:18**
Language of instrument
generally, **§§ 14:38-14:49**
common law rules, generally, **§§ 14:38-14:49**
different parts of will, words used in, **§ 14:42**
foreign language, **§ 14:49**
grammar, **§ 14:48**
ordinary meaning, words to be given, **§ 14:39**
particular words and phrases, **§ 14:45**
precatory words, **§ 14:41**
punctuation, **§ 14:47**
substitution of words to correct mistake, **§ 14:43**
superfluous words, rejection of, **§ 14:44**
technical words, **§ 14:40**
vague and meaningless provisions, **§ 14:46**
Life, gifts for life with right of consumption or disposition, **§ 14:74**
Marriage, validity of conditions relating to, **§ 14:66**
Meaningless and vague provisions, **§ 14:46**
Modified per stirpes, **§ 14:8**
Multiple reasonable interpretations of will, **§ 14:52**
Murder of decedent by beneficiary, **§ 14:18**
Necessity of construction in event of ambiguity, **§ 14:28**
Next of kin, construction in favor of, **§ 14:37**
Nonademption of specific gifts in certain cases, **§ 14:14**
Non-exoneration of encumbrances on specifically transferred property, **§ 14:11**
Omission in express terms of will, implied dispositions, **§ 14:53**
Operative effect of all parts of governing instrument, **§ 14:36**
Order for hearing on petition for construction of will, **Appx 54**
Ordinary meaning, words to be given, **§ 14:39**
Parol evidence as aid to construction
generally, **§§ 14:57-14:59**
circumstances surrounding testator at time of drafting, testimony of, **§ 14:59**
drafting attorney, testimony of, **§ 14:58**
Payers and other third parties, protection of, **§ 14:84**
Per capita, **§§ 14:9, 14:10**
Per capita at each generation, **§ 14:10**
Per stirpes, **§§ 14:7, 14:8**
Personal liability of recipients not for value, **§ 14:87**
Petition for construction of will, **Appx 53**
Precatory words, **§ 14:41**
Precedent as aid to construction, **§ 14:34**
Predeceased transferee and antilapse, **§ 14:12**
Presumption of complete disposition and against intestacy, **§ 14:35**
Procedural matters, **§§ 14:76-14:80**

CONSTRUCTION AND INTERPRETATION OF INSTRUMENTS—Cont'd
Public policy, validity of conditions if against, **§ 14:65**
Punctuation, **§ 14:47**
Question of law, construction as, **§ 14:77**
Reformation of wills and trusts, **§§ 14:81, 14:82**
Representation
generally, **§§ 14:6-14:10**
modified per stirpes, **§ 14:8**
per capita, **§§ 14:9, 14:10**
per capita at each generation, **§ 14:10**
per stirpes, **§§ 14:7, 14:8**
statutory default rules, generally, **§§ 14:6-14:10**
Residuary clauses, **§ 14:75**
Restraints on alienation, **§ 14:67**
Revocation of provisions in favor of former spouse, **§ 14:19**
Satisfaction and advancement, **§ 14:15**
Securities, gift of, **§ 14:16**
Separate clauses or parts
generally, **§§ 14:50-14:52**
conflicting provisions, **§ 14:51**
multiple reasonable interpretations of will, **§ 14:52**
whole, will to be viewed as, **§ 14:50**
Simultaneous death and survivorship, **§ 14:5**
Status of law at time of execution as extrinsic evidence, **§ 14:33**
Statutory default rules
generally, **§§ 14:5-14:26**
abatement, **§ 14:20**
adopted persons, above
advancement and satisfaction, **§ 14:15**
ambiguous references to classes, family groups or other beneficiaries, **§ 14:25**
class gifts and family groups, **§§ 14:24, 14:25**
debt to transferor, **§ 14:17**
failed transfer and residue, **§ 14:13**
killing of decedent by beneficiary, **§ 14:18**
nonademption of specific gifts in certain cases, **§ 14:14**
non-exoneration of encumbrances on specifically transferred property, **§ 14:11**
predeceased transferee and antilapse, **§ 14:12**
representation, above
revocation of provisions in favor of former spouse, **§ 14:19**
securities, gift of, **§ 14:16**
simultaneous death and survivorship, **§ 14:5**
Substitution of words to correct mistake, **§ 14:43**
Superfluous words, rejection of, **§ 14:44**
Surviving spouse, construction in favor of, **§ 14:37**
Technical words, **§ 14:40**
Third persons, protection of
generally, **§§ 14:83-14:87**

CONSTRUCTION AND INTERPRETATION OF INSTRUMENTS—Cont'd
Third persons, protection of—Cont'd
buyers, **§ 14:85**
creditors of distributees, **§ 14:86**
payers and other third parties, **§ 14:84**
personal liability of recipients not for value, **§ 14:87**
Time and date
condition, performance of, **§ 14:69**
intent of testator, time when intent needed to exist, **§ 14:4**
procedure, **§ 14:79**
status of law at time of execution as extrinsic evidence, **§ 14:33**
Trusts, **§ 10:2**
Vague and meaningless provisions, **§ 14:46**
Vested or contingent interests
generally, **§§ 14:63-14:73**
breach of condition and effect thereof, **§ 14:71**
construction and interpretation of conditions, **§ 14:68**
death, absolution from performance of condition by, **§ 14:73**
effect of condition subsequent on interest conveyed, **§ 14:72**
impossibility of performance of condition, **§ 14:70**
marriage, validity of conditions relating to, **§ 14:66**
nature and creation of conditions, **§ 14:64**
public policy, validity of conditions if against, **§ 14:65**
restraints on alienation, **§ 14:67**
time limit for performance of condition, **§ 14:69**
Void in express terms of will, implied dispositions, **§ 14:53**
Whole, will to be viewed as, **§ 14:50**
Words of document, ascertainment of intent of testator, **§ 14:30**

CONTEMPT
Administration, violation of orders, **§ 5:25**

CONTEST OF APPOINTMENT
Personal representatives, **§ 6:13**

CONTEST OF CLAIMS
Administration, **§ 5:80**

CONTEST OF WILL
Construction and interpretation of instruments, penalty clause, **§ 14:26**

CONTINGENT CLAIMS
Administration, **§ 5:73**

CONTINGENT INTERESTS
Construction and Interpretation of Instruments (this index)

CONVERSION
Administration, conversion of formal administration to informal administration, **§ 5:120**

CORPORATIONS
Personal representatives, **§ 6:3**
Trusts and trustees, **§§ 10:44, Appx 125**

CORRECTION
Administration, application for correction of record, **Appx 7**
Death certificates, **§§ 17:28, 17:29**

COSTS AND EXPENSES
Administration, orders and judgments, **§ 5:26**
Special administrators, **§ 7:34**
Will contests, **§ 8:34**

CO-TRUSTEES
Appointment, **§§ 10:45, 10:46, 10:48**

COUNTY RULES AND CUSTOMS
Generally, **§ 1:4**

COURT COMMISSIONERS
Administration (this index)

CREDITORS
Construction and interpretation of instruments, **§ 14:86**
Distributions, **§ 5:112**
Marital property, obligations of spouses, **§ 12:34**

DATE
Time and Date (this index)

DEATH CERTIFICATES
Generally, **§§ 17:24-17:33**
Apostille, authentication of document by, **§ 17:33**
Authentication of document by apostille, **§ 17:33**
Certified and uncertified copies, differences between, **§ 17:27**
Copying of certificate, prohibition of, **§ 17:31**
Correction of certificate, **§§ 17:28, 17:29**
Court order, correction of certificate with, **§ 17:29**
Court order for certificate if none is on file one year after death, **§ 17:30**
Disclosure of information on certificate, **§ 17:26**
Foreign state or country, obtaining certificate from, **§ 17:32**
Information required for certificate, **§ 17:25**
Requirement, **§ 17:24**

DECEIT
Fraud and Deceit (this index)

DECREES
Judgments and Decrees (this index)

DEFERRED EMPLOYMENT BENEFITS
Marital property, **§ 12:8**
Nonprobate transfers at death, **§ 11:10**

DEFERRED MARITAL PROPERTY ELECTION
Marital Property (this index)

DEFINITIONS
Administration, **§§ 5:1, 5:42**
Body dispositions and funerals, **§ 17:1**
Marital property, **§ 12:40**
Trusts and Trustees (this index)

DELUSIONS
Will contests, testamentary capacity, **§ 8:23**

DEPENDENT RELATIVE REVOCATION
Wills, **§ 4:23**

DEPOSITS
Trusts and Trustees (this index)

DESCENT, DETERMINATION OF
Summary Procedures (this index)

DESCRIPTIONS OF PROPERTY
Construction and interpretation of instruments, **§ 14:61**

DISCHARGE
Administration (this index)
Personal representatives, **§§ 6:17, Appx 21-Appx 24**
Special administrators, **§§ 7:32, Appx 103, Appx 104**
Trustees, **Appx 124**

DISCLAIMERS
Generally, **§§ 15:1-15:12**
Approval of disclaimer, **§§ 15:11, 15:12**
Bars to disclaimer, **§ 15:5**
Devolution of property following disclaimer, **§ 15:4**
Distributions, **§ 5:100**
Entire asset passing under will, disclaimer of, **§ 15:7**
Fiduciary, disclaimer by, **§ 15:3**
Formula disclaimer of asset passing under will, **§ 15:8**
Jointly owned asset with right of survivorship, **§ 15:10**
Order of approval of disclaimer, **§ 15:12**
Planning of administration, **§ 2:8**
Requirements for disclaimer, **§ 15:2**
Trust, interests in, **§§ 10:110, 15:9**
Wills, **§ 4:45**

DISINTERMENT
Body dispositions and funerals, **§ 17:4**

DISPOSITION
Authorization for final disposition instructions, **Appx 137**

DISTRIBUTIONS
Generally, **§§ 5:87-5:117**
Abatement, **§ 5:102**
Actions against beneficiaries, **§ 5:111**
Advancement and satisfaction, **§ 5:103**
Antenuptial and postnuptial agreements, **§ 5:105**
Approval of distribution to ward, **Appx 79**
Assignment by distributee, **§ 5:106**
Body not found, distribution of property upon termination of receivership, **§ 17:20**
Charges on devises and legacies, **§ 5:110**
Compromise agreements, stipulations or agreements among beneficiaries or heirs, **§ 5:88**
Creditors of distributees, rights of, **§ 5:112**
Death of heir or beneficiary before distribution, **§ 5:96**
Deposit of undistributed money and property by personal representative, **§ 5:116**
Disclaimers, **§ 5:100**
Dividends on stock specifically bequeathed, **§ 5:91**
Domicile, distribution of estate as affected by, **§ 5:9**
Election by surviving spouse, **§ 5:97**
Election where will purports to dispose of property belonging to beneficiary, **§ 5:98**
Escheat, **§ 5:117**
Exoneration of debt secured by encumbrance on transferred property, **§ 5:99**
Final judgment as it relates to distributions, **§ 5:87**
Fractional shares of estate, value used in distribution of, **§ 5:108**
Homicide of decedent by beneficiary, **§ 5:95**
Indebtedness of distributee, **§ 5:101**
Informal administration, **§ 5:132**
Interest on legacies, **§ 5:90**
Issue of testator not provided for in will, **§ 5:92**
Killing of decedent by beneficiary, **§ 5:95**
Lapse of legacies and devises, **§ 5:94**
Life estates, **§ 5:107**
Minor or adjudicated incompetent beneficiaries, **§ 5:93**
Money or other property, distribution if payment or transfer is prohibited, **§ 5:109**
Murder of decedent by beneficiary, **§ 5:95**
Nonademption, **§ 5:104**
Notice of distribution to ward, **Appx 78**
Receipts, **§§ 5:115, Appx 71**
Sole or residuary beneficiary, personal representative as, **§ 5:113**
Timing of distributions, **§ 5:89**
Tombstone and care of grave, allowance for, **§ 5:114**
Trusts and Trustees (this index)

DIVIDENDS
Distributions, stock specifically bequeathed, **§ 5:91**

DOCKETS AND DOCKETING
Administration, **Appx 3**
Planning of administration, critical dates, **§ 2:9**

DOMICILE
Administration (this index)
Distribution of estate, effected on, **§ 5:9**

DOMICILIARY LETTERS
Administration, **Appx 66, Appx 110**

DRAFTING ATTORNEY
Construction and interpretation of instruments, **§ 14:58**

ECCENTRICITIES
Will contests, testamentary capacity, **§ 8:23**

EDUCATION
Trust, modification to provide, **§ 10:35**

ELECTIONS
Administration, judges, **§ 5:15**
Distributions, **§§ 5:97, 5:98**

EMPLOYEE BENEFITS
Deferred Employment Benefits (this index)
Transfer to testamentary trust of employee, **§ 10:94**

ENGAGEMENT LETTER
Client relationship, **§ 2:3**

EQUITABLE JURISDICTION OR POWERS
Administration, **§ 5:13**

ESCHEAT
Distributions, **§ 5:117**
Intestate succession, **§ 3:4**

ESTATE TAX
Generally, **§ 16:2**

ESTIMATED TAX PAYMENTS
Income taxes, **§ 16:17**

EVASION
Administration, effect on informal, **§ 5:137**

EVIDENCE
Construction and Interpretation of Instruments (this index)
Heirship, proof of, **Appx 62**
Presumptions and Burden of Proof (this index)

EXECUTION
Wills (this index)

EXPENSES
Costs and Expenses (this index)

EXTENSION OF TIME
Income taxes, **§ 16:13**

EXTRINSIC EVIDENCE
Construction and interpretation of instruments, status of law at time of execution, **§ 14:33**

FAMILY ALLOWANCES
Generally, **§ 2:14**
Administration, **§ 5:129**

FAMILY GROUPS AND CLASSES
Construction and interpretation of instruments, **§§ 14:23-14:25**

FAMILY RIGHTS
Generally, **§§ 13:1-13:11**
Administration, **§ 5:81**
Administration, allowance to family during, **§ 13:7**
Allowances, authority of others to apply on behalf of surviving spouse or child, **§ 13:3**
Assignment of decedent's interest in home to surviving spouse, **§ 13:6**
Authority of others to exercise rights, apply for allowances or make selections on behalf of surviving spouse or child, **§ 13:3**
Creditors of property to be assigned to surviving spouse, exemption from claims of, **§ 13:9**
Exercise of rights on behalf of surviving spouse or child, authority of others, **§ 13:3**
Fraud of surviving spouse, rights in property transferred in, **§ 13:4**
Nondomiciliary decedent's Wisconsin real property, right of surviving spouse in, **§ 13:5**
Nonmarital couple, inapplicability of family rights, **§ 13:11**
Ongoing allowance for surviving spouse and minor children, **§ 13:8**
Selections, authority of others to make on behalf of surviving spouse or child, **§ 13:3**
Tangible personal property, selection by surviving spouse, **§ 13:10**

FEDERAL LAW
Generally, **§ 1:3**

FEES
Administration, **§§ 5:31, 5:32**
Special administration, court fees, **§ 7:33**

FIDUCIARIES
Disclaimers, **§ 15:3**

FILES AND FILING
Administration (this index)
Inventory, **§ 5:60**
Wills. **Filing of Wills** (this index)

FILING OF WILLS
Generally, **§§ 2:11-2:13, 4:17, 4:20**
Missing wills, **§ 2:13**
Safe deposit box, retrieval of will from, **§ 2:12**

FINAL ACCOUNT
Administration (this index)
Testamentary trustees, **§ 10:63**

FINAL DISPOSITION
Authorization for final disposition instructions, **Appx 137**

FINDINGS
Summary procedures, **Appx 91, Appx 96**

FOREIGN LANGUAGE
Construction and interpretation of instruments, **§ 14:49**
Wills, **§ 4:6**

FOREIGN WILLS AND MATTERS
Administration (this index)
Body Dispositions and Funerals (this index)
Death certificates, **§ 17:32**
Trustees, appointment, **§ 10:49**

FRACTIONAL SHARES OF ESTATE
Distributions, **§ 5:108**

FRAUD AND DECEIT
Administration, effect on informal, **§ 5:137**
Family rights, rights in property transferred in fraud of surviving spouse, **§ 13:4**
Marital property, transfers in fraud of spouse, **§ 12:37**
Personal representatives, removal or suspension of authority, **§§ 6:21, Appx 29, Appx 30**

FUNERAL TRUSTS
Trusts and Trustees (this index)

FUNERALS
Body Dispositions and Funerals (this index)

GENUINENESS
Will contests, **§ 8:14**

GIFT TAX
Generally, **§ 16:4**

GOOD FAITH
Marital property, obligations of spouses to each other, **§ 12:35**

GOVERNMENT BENEFITS
Social Security and Medicaid benefits (this index)
Veteran Death Benefits (this index)

GRAMMAR
Construction and interpretation of instruments, **§ 14:48**

GRAVE
Distributions, allowance for care, **§ 5:114**

GUARDIAN AD LITEM
Administration, minor or incompetent interested persons, **§§ 5:46, 5:50, Appx 14, Appx 15, Appx 76-Appx 79**

HALLUCINATIONS
Testamentary capacity, will contests, **§ 8:23**

HEADSTONES
Veteran death benefits, **§ 17:46**

HOLOGRAPHIC WILLS
Execution, **§ 4:16**

HOMESTEAD PROPERTY
Marital property, **§ 12:10**

HOMICIDE
Construction and interpretation of instruments, killing of decedent by beneficiary, **§ 14:18**
Distributions, killing of decedent by beneficiary, **§ 5:95**

IDENTIFICATION
Client relationship, **§ 2:1**
Construction and Interpretation of Instruments (this index)

ILLNESS
Will contests, testamentary capacity, **§ 8:24**

IMPLIED DISPOSITIONS
Construction and interpretation of instruments, **§§ 14:53, 14:54**

IMPOSSIBILITY
Construction and interpretation of instruments, performance of condition, **§ 14:70**

IMPRACTICABILITY
Trust, termination of, **§§ 10:36, 10:112**

INCOME TAXES
Generally, **§§ 16:5-16:19**
Beneficiary's share of income, deductions, etc., reporting of, **§ 16:16**
Closing certificates for fiduciaries, **§ 16:19**
Estates that must file fiduciary income tax returns, **§ 16:8**
Estimated tax payments, **§ 16:17**
Exemptions, **§ 16:15**
Extension of time to file, **§ 16:13**
Fiduciary income tax returns, generally, **§ 16:6 et seq.**
Final income tax return of decedent, **§ 16:5**

INCOME TAXES—Cont'd
IRS adjustments and amended returns, **§ 16:18**
Liability for payment of tax owned, **§ 16:12**
Persons responsible for filing fiduciary income tax returns, **§ 16:11**
Reporting of beneficiary's share of income, deductions, etc., **§ 16:16**
Residence of estate or trust, **§ 16:7**
Situs of income, **§ 16:10**
Taxable income, **§ 16:14**
Trusts that must file fiduciary income tax returns, **§ 16:9**

INCORPORATION BY REFERENCE
Wills, **§§ 4:36, 4:37**

INDEPENDENT SIGNIFICANCE
Wills, **§ 4:39**

INFIRMITY
Will contests, testamentary capacity, **§ 8:24**

INFORMAL ADMINISTRATION
Administration (this index)

INHERITANCE TAX
Generally, **§ 16:3**

INITIAL CONFERENCE
Client relationship, **§ 2:2**

INSURANCE
Life Insurance (this index)

INTENT
Construction and Interpretation of Instruments (this index)
Trustee, duty of, **§ 10:58**

INTERPRETATION OF INSTRUMENTS
Construction and Interpretation of Instruments (this index)

INTESTATE SUCCESSION
Generally, **§§ 3:1-3:7**
Ancillary rules, **§§ 3:3-3:7**
Children born to unmarried parents, rights of and relating to, **§ 3:6**
Disinheritance from intestate share, **§ 3:3**
Escheat, **§ 3:4**
Heirs, **§ 3:2**
Marital property, absence of surviving spouse, **§ 12:22**
Presumption against intestacy, **§§ 4:35, 14:35**
U.S. citizen, rights of heir who is not, **§ 3:5**

INVENTORY
Generally, **§§ 5:60-5:66, Appx 67**
Amended or supplemental inventory, **§ 5:66**
Appraisal of inventoried assets, **§§ 5:62, Appx 111**

INVENTORY—Cont'd
Contents, **§ 5:61**
Filing requirement, **§ 5:60**
Informal administration, **§ 5:127**
Marital property, probate administration, **§ 12:26**
Notice of inventory on file, **Appx 112**
Notice of overdue inventory, **Appx 80**
Order appointing appraisers, **Appx 111**
Partnership property and liabilities, **§ 5:64**
Persons entitled to be informed of inventory, **§ 5:65**
Tangible personal property, **§ 5:63**
Trusts and trustees, **§§ 10:61, Appx 123**

INVESTMENTS
Trustees, duty of, **§§ 10:66, 10:67**

JOINT ACCOUNTS
Generally, **§§ 11:5, 11:7**

JOINT TENANCY
Administration, termination of tenancy, **§§ 5:133, Appx 120**

JOINT TRUSTEES
Exercise of powers, **§ 10:85**

JOINTLY OWNED ASSETS
Disclaimers, **§ 15:10**

JUDGES
Administration, **§§ 5:15, 5:16**

JUDGMENTS AND DECREES
Administration (this index)
Construction and interpretation of instruments, judgment construing will in independent proceeding, **Appx 55**

JURISDICTION
Administration (this index)
Construction and interpretation of instruments, **§ 14:76**
Descent, determination of, **§ 7:24**
Planning of administration, **§ 2:6**
Trusts and Trustees (this index)

KILLING OF DECEDENT
Construction and interpretation of instruments, killing of decedent by beneficiary, **§ 14:18**
Distributions, killing of decedent by beneficiary, **§ 5:95**

LANGUAGE
Construction and Interpretation of Instruments (this index)

LAPSE
Legacies and devises, **§ 5:94**

LEASES
Trust property, **§§ 10:30, 10:79**

LIFE ESTATES
Administration, termination of estate, **§§ 5:133, Appx 120**
Distributions, **§ 5:107**

LIFE INSURANCE
Body dispositions and funerals, payment upon termination of receivership, **§ 17:21**
Marital property, **§§ 12:7, 12:32**
Nonprobate transfers at death, **§ 11:9**
Trusts and trustees, **§§ 10:93, 17:8, 17:9**

LIVING TRUSTS
Trusts and Trustees (this index)

LOYALTY
Trustee, duty of, **§ 10:60**

LUCID INTERVALS
Will contests, testamentary capacity, **§ 8:22**

LUMP SUM PAYMENT
Social Security and Medicaid benefits, **§ 17:35**

MAIL
Administration, **§§ 5:69, Appx 73**

MANAGEMENT OF PROPERTY
Marital property, probate administration, **§ 12:24**
Personal Representatives (this index)

MARITAL PROPERTY
Generally, **§§ 12:1-12:42**
Adjustment of cost basis of marital property upon death of spouse, **§ 12:38**
Agreements regarding marital property, **§§ 12:15, 12:30**
Allocation of administration expenses to decedent's interests in marital and nonmarital property, **§ 12:25**
Classification and titling of property
generally, **§§ 12:3-12:15**
deferred employment benefits, **§ 12:8**
homestead property, **§ 12:10**
individual property, **§ 12:5**
life insurance policies and proceeds, **§ 12:7**
marital property agreements, **§ 12:15**
mixed property, **§ 12:6**
optional forms of holding property, **§ 12:13**
personal injury proceeds, **§ 12:9**
presumption in favor of marital property, **§ 12:4**
reclassification of property, **§ 12:14**
tracing, **§ 12:12**

MARITAL PROPERTY—Cont'd
Classification and titling of property—Cont'd
unclassified property, **§ 12:11**
Control and management of property during probate administration, **§ 12:24**
Cost basis of marital property upon death of spouse, adjustment of, **§ 12:38**
Creditors, obligations of spouses to, **§ 12:34**
Death of spouse, disposition of property upon
generally, **§§ 12:20-12:33**
allocation of administration expenses to decedent's interests in marital and nonmarital property, **§ 12:25**
defense of actions pending against decedent at time of death, probate administration, **§ 12:27**
first spouse, treatment of surviving spouse's property interest upon death of, **§ 12:21**
intestate succession where there is surviving spouse, **§ 12:22**
inventory of estate, probate administration, **§ 12:26**
life insurance, **§ 12:32**
management and control of property during probate administration, **§ 12:24**
marital property agreement, nontestamentary transfers at death by, **§ 12:30**
nonprobate transfers, **§§ 12:28-12:33**
personal representative, succession to interest of decedent, **§ 12:23**
probate administration, **§§ 12:23-12:27**
satisfaction of nonholding spouse's marital property interest in certain business property, **§ 12:33**
survivorship marital property, nonprobate transfers, **§ 12:29**
trust, administration of marital property interests held in, **§ 12:31**
Defense of actions pending against decedent at time of death, probate administration, **§ 12:27**
Deferred employment benefits, **§ 12:8**
Deferred marital property election
generally, **§§ 12:39-12:42**
definitions, **§ 12:40**
limited usefulness of election, **§ 12:42**
right to elect share amount of augmented deferred marital property, **§ 12:41**
Definitions, **§ 12:40**
Fraud, transfers in fraud of spouse, **§ 12:37**
Gifts of marital property, recovery of, **§ 12:36**
Good faith, obligations of spouses to each other, **§ 12:35**
Homestead property, **§ 12:10**
Individual property, **§ 12:5**
Intestate succession where there is surviving spouse, **§ 12:22**
Inventory of estate, probate administration, **§ 12:26**
Life insurance, **§§ 12:7, 12:32**
Management and control of property during probate administration, **§ 12:24**
Mixed property, **§ 12:6**
Nature of each spouse's interest
generally, **§§ 12:16-12:19**
marital accounts, **§ 12:19**

MARITAL PROPERTY—Cont'd
Nature of each spouse's interest—Cont'd
right to dispose of property interest at death, **§ 12:16**
surviving spouse's interest on death of first spouse, **§ 12:17**
Nonprobate transfers, **§§ 12:28-12:33**
Obligations of spouses to creditors, **§ 12:34**
Obligations of spouses to each other, **§§ 12:35-12:37**
Optional forms of holding property, **§ 12:13**
Personal injury proceeds, **§ 12:9**
Personal representative, succession to interest of decedent, **§ 12:23**
Presumption in favor of marital property, **§ 12:4**
Probate administration, **§§ 12:23-12:27**
Reclassification of property, **§ 12:14**
Satisfaction of nonholding spouse's marital property interest in certain business property, **§ 12:33**
Taxation, adjustment in cost basis upon death of spouse, **§ 16:20**
Titling of property. Classification and titling of property, above
Tracing, **§ 12:12**
Trust, administration of marital property interests held in, **§ 12:31**
Unclassified property, **§ 12:11**
Wis. Stat. Chapter 766, applicability, **§ 12:2**

MARKERS
Veteran death benefits, **§ 17:46**

MARRIAGE
Construction and interpretation of instruments, validity of conditions relating to marriage, **§ 14:66**

MEANINGLESS AND VAGUE PROVISIONS
Construction and interpretation of instruments, **§ 14:46**

MEDICAID BENEFITS
Social Security and Medicaid benefits (this index)

MILITARY SERVICE
Administration, appointment of attorney for person in military service, **§§ 5:47, 5:51**
Personal representatives, fiduciaries engaged in war service, **§ 6:28**
Trustee, suspension of powers of, **§ 10:88**
Veteran Death Benefits (this index)

MINUTE BOOK
Administration, **§ 5:34**

MISREPRESENTATION
Fraud and Deceit (this index)

MISSING WILLS
Administration, proof, **§ 5:53**
Fraud, **§ 2:13**

MORTGAGES
Trust property, **§§ 10:30, 10:79**

MULTIPLE PARTY ACCOUNTS
Generally, **§§ 11:5-11:7**
Creditors, rights in joint or payable on death (POD) accounts, **§ 11:7**
Joint accounts, **§§ 11:5, 11:7**
Payable on death (POD) accounts, **§§ 11:6, 11:7**

MURDER
Construction and interpretation of instruments, killing of decedent by beneficiary, **§ 14:18**
Distributions, killing of decedent by beneficiary, **§ 5:95**

NEGOTIABLE INSTRUMENTS
Trusts and trustees, transfer by fiduciary, **§ 10:71**

NONPROBATE TRANSFERS AT DEATH
Generally, **§§ 11:1-11:18**
Administrative summary confirmation of property interest transferred by nonprobate means, **§ 11:14**
Confirmation of property interest transferred by nonprobate means, **§§ 11:13-11:15**
Deferred employment benefits, **§ 11:10**
Informal probate administration, confirmation of property interest transferred by nonprobate means as part of, **§ 11:15**
Judicial summary confirmation of property interest transferred by nonprobate means, **§ 11:13**
Life insurance, **§ 11:9**
Marital property agreements, **§ 11:3**
Multiple Party Accounts (this index)
Nontestamentary trusts, **§ 11:2**
Real property, **§ 11:11**
Small estates, transfer by affiant, **§ 11:16**
Survivorship marital property, **§ 11:4**
Transfer on death security registration, **§§ 11:12, Appx 84**
Vehicles, transfer of, **§§ 11:17, 11:18, Appx 85**

NOTICE
Administration (this index)
Appeal and review, **§§ 9:4, 9:8**
Inventory, **Appx 80, Appx 112**
Personal representatives, application for discharge of surety, **Appx 21, Appx 23**
Special administration, hearing on petition for appointment of special administrator, **§ 7:29**
Summary Procedures (this index)
Trusts and trustees, **Appx 47, Appx 51**

OBJECTIONS
Administration, **Appx 10, Appx 18**
Personal representatives, appointment of particular person, **Appx 37**

OBJECTIONS—Cont'd
Will contests, **Appx 43**

OMITTED PERSONS
Wills (this index)

OPENING OF ESTATE
Administration (this index)

ORDER OF PROOF
Will contests, **§ 8:6**

ORDERS
Administration (this index)
Hearing on petition for construction of will, **Appx 54**
Inventory, appointment of appraisers, **Appx 111**
Personal Representatives (this index)
Special administration, **Appx 100, Appx 104**
Summary Procedures (this index)
Trusts and Trustees (this index)

ORDINARY MEANING
Construction and interpretation of instruments, **§ 14:39**

ORGAN DONATION
Generally, **§§ 17:49-17:53**
Anatomical gifts made by donor, **§ 17:50**
Anatomical gifts made by persons other than donor, **§§ 17:51, 17:52**
Rights and duties at death if anatomical gift has been made, **§ 17:53**

OVERPAYMENTS
Social Security and Medicaid benefits, **§ 17:36**

PAROL EVIDENCE
Construction and Interpretation of Instruments (this index)

PARTNERSHIPS
Inventory, **§ 5:64**
Personal representatives, **§ 6:36**

PAYABLE ON DEATH (POD) ACCOUNTS
Generally, **§§ 11:6, 11:7**

PAYERS AND OTHER THIRD PARTIES
Construction and interpretation of instruments, **§ 14:84**

PER CAPITA
Construction and interpretation of instruments, **§§ 14:9, 14:10**

PER CAPITA AT EACH GENERATION
Construction and interpretation of instruments, **§ 14:10**

PER STIRPES
Construction and interpretation of instruments, **§§ 14:7, 14:8**

PERFECTION OF JUDGMENTS
Administration, **§ 5:19**

PERMISSION
Consent or Approval (this index)

PERSONAL INJURY PROCEEDS
Marital property, **§ 12:9**

PERSONAL REPRESENTATIVES
Generally, **§§ 6:1-6:44**
Advice and aid from court, **§ 6:33**
Ancillary personal representative, **§ 6:12**
Application for discharge of surety, **Appx 21, Appx 22**
Application for reduction of bond, **Appx 25**
Appointment
generally, **§§ 6:6-6:13**
ancillary personal representative, **§ 6:12**
contest of appointment, **§ 6:13**
domiciliary letters, **§ 6:9**
formal administration, procedure, **§ 6:7**
informal administration, procedure, **§ 6:8**
joint and surviving personal representatives, **§ 6:10**
objection to appointment of particular person, **Appx 37**
order for appointment of successor personal representative, **Appx 38, Appx 39**
petition for appointment of successor personal representative, **Appx 38**
procedure, **§§ 6:7, 6:8**
successor personal representative, **§§ 6:11, Appx 38, Appx 39**
summary list of steps after appointment of personal representative or administrator, **Appx 40**
Assistance in performing duties, **§ 6:32**
Bonds
generally, **§§ 6:14-6:19**
amount and conditions, **§ 6:15**
application for discharge of surety, **Appx 21, Appx 22**
application for reduction of bond, **Appx 25**
discharge of surety, **§§ 6:17, Appx 21-Appx 24**
enforcement of bond, **§ 6:19**
necessity, **§ 6:14**
notice of application for discharge of surety, **Appx 21, Appx 23**
order fixing time and place of hearing and directing notice of application for discharge of surety, **Appx 23**
order of discharge of surety, **Appx 24**
reduction of bond, **Appx 25, Appx 26**
signature bond in estate or trust proceeding, **Appx 65**
stipulation for reduction of bond, **Appx 26**
substitutionary bonds, **§ 6:18**
sufficiency of sureties and approval of bond, **§ 6:16**

PERSONAL REPRESENTATIVES—Cont'd
Care, preservation and management
generally, **§§ 6:34-6:37**
continuing going businesses, **§ 6:37**
partnership affairs and interests, **§ 6:36**
removal or suspension of authority for fraud, waste or mismanagement, **§§ 6:21, Appx 29, Appx 30**
surviving spouse, existence of, **§ 6:35**
Claims against estate, purchase of, **§ 6:41**
Compromise and settlement, **§§ 6:38, Appx 34-Appx 36**
Conditions, bonds, **§ 6:15**
Conflict of interest, removal or suspension of authority, **§ 6:22**
Contest of appointment, **§ 6:13**
Continuing going businesses, **§ 6:37**
Court, advice and aid from, **§ 6:33**
Death of personal representative, **§ 6:26**
Discharge of surety, bonds, **§§ 6:17, Appx 21-Appx 24**
Domiciliary letters, **§ 6:9**
Duties, generally, **§ 6:30 et seq.**
Enforcement of bond, **§ 6:19**
Findings on petition for approval of compromise agreement, **Appx 36**
Fraud, removal or suspension of authority, **§§ 6:21, Appx 29, Appx 30**
Informal administration
appointment, procedure for, **§ 6:8**
qualification, **§ 6:5**
Issuance of letters, rights and powers prior to, **§ 6:42**
Joint and surviving personal representatives, **§ 6:10**
Legal status, **§ 6:30**
Liabilities, generally, **§ 6:30 et seq.**
Management. Care, preservation and management, above
Marital property, succession to interest of decedent, **§ 12:23**
Nonresidence, removal or suspension of authority, **§§ 6:24, Appx 31**
Notice of application for discharge of surety, **Appx 21, Appx 23**
Objection to appointment of particular person, **Appx 37**
Orders
compromise agreement, approval of, **Appx 36**
notice and hearing to show cause on petition for removal, **Appx 32**
removal, **Appx 32, Appx 33**
successor personal representative, appointment of, **Appx 38, Appx 39**
time and place of hearing and directing notice of application for discharge of surety, **Appx 23**
Partnership affairs and interests, **§ 6:36**
Petitions
compromise agreement, approval of, **Appx 35**
removal, **Appx 28-Appx 30**
successor personal representative, appointment of, **Appx 38**
Preservation. Care, preservation and management, above
Principal and Income Act, **§ 6:44**

PERSONAL REPRESENTATIVES—Cont'd
Purchase of property from estate or from heirs or legatees, **§ 6:40**
Qualification
generally, **§§ 6:2-6:5**
formal administration, **§ 6:4**
informal administration, **§ 6:5**
trust company bank or other corporation, **§ 6:3**
Reduction of bond, **Appx 25, Appx 26**
Relationship to persons in interest, **§ 6:30**
Removal or suspension of authority
generally, **§§ 6:20-6:25, Appx 28-Appx 33**
conflict of interest, **§ 6:22**
fraud, waste or mismanagement, **§§ 6:21, Appx 29, Appx 30**
nonresidence, **§§ 6:24, Appx 31**
order for notice and hearing to show cause on petition for removal, **Appx 32**
order for removal, **Appx 33**
petition for removal, **Appx 28-Appx 30**
probate of will after grant of letters, **§ 6:23**
procedure, **§ 6:25**
war service, fiduciaries engaged in, **§ 6:28**
Resignation, **§§ 6:27, Appx 27**
Rights, generally, **§ 6:30 et seq.**
Sale of property or securities to estate, **§ 6:39**
Signature bond in estate or trust proceeding, **Appx 65**
Stipulation for reduction of bond, **Appx 26**
Substitutionary bonds, **§ 6:18**
Successor personal representative, **§§ 6:11, Appx 38, Appx 39**
Summary list of steps after appointment of personal representative or administrator, **Appx 40**
Suspension of authority. Removal or suspension of authority, above
Termination of authority
death of personal representative, **§ 6:26**
resignation, **§ 6:27**
validity of acts prior to termination of authority, **§ 6:29**
Trustees. **Trusts and Trustees** (this index)
Uniform Fiduciaries Act, **§ 6:43**
War service, fiduciaries engaged in, **§ 6:28**
Waste, removal or suspension of authority, **§§ 6:21, Appx 29, Appx 30**

PETITIONS
Administration (this index)
Construction of will, **Appx 53**
Personal Representatives (this index)
Special administration, **Appx 99, Appx 103**
Summary Procedures (this index)
Trusts and trustees, **Appx 45, Appx 49**

PLANNING OF ADMINISTRATION
Generally, **§§ 2:5-2:10**

PLANNING OF ADMINISTRATION—Cont'd
Arrangements of tangible personal property, **§ 2:10**
Choice of law governing meaning and validity of governing instrument, **§ 2:5**
Disclaimers, **§ 2:8**
Docketing of critical dates, **§ 2:9**
Jurisdiction, **§ 2:6**
Tax returns required, determination of, **§ 2:7**

PLATTING OF LAND
Trusts and trustees, **§§ 10:33, 10:84**

POSTNUPTIAL AGREEMENTS
Distributions, **§ 5:105**

PRECATORY WORDS
Construction and interpretation of instruments, **§ 14:41**

PRECEDENT
Construction and interpretation of instruments, **§ 14:34**

PRELIMINARY CONSIDERATIONS
Administration (this index)

PRESERVATION
Personal Representatives (this index)

PRESIDENTIAL MEMORIAL CERTIFICATES
Veteran death benefits, **§ 17:48**

PRESUMPTIONS AND BURDEN OF PROOF
Intestacy, presumption against, **§§ 4:35, 14:35**
Marital property, presumption in favor of, **§ 12:4**
Will Contests (this index)

PRINCIPAL AND INCOME ACT
Personal representatives, **§ 6:44**
Trusts and trustees, **§§ 10:89, 10:98**

PROBATE CODE
Generally, **§§ 1:7-1:11**
History, **§ 1:8**
Integration of probate and nonprobate rules, **§ 1:11**
Intent of transferor, implementation of, **§ 1:10**
Overall structure, **§ 1:7**
Similarities between Uniform Probate Code and Wisconsin Probate Code, **§ 1:9**

PRODUCTION OF WITNESSES
Will contests, **§ 8:5**

PROXY VOTING
Stock, power of trustee, **§ 10:83**

PUBLIC POLICY
Construction and interpretation of instruments, validity of conditions if against public policy, **§ 14:65**

PUBLICATION
Administration, notice of deadline for filing claims, **§§ 5:68, Appx 9**

PUNCTUATION
Construction and interpretation of instruments, **§ 14:47**

QUALIFICATION
Administration, judges, **§§ 5:15, 5:16**
Personal Representatives (this index)
Trusts and Trustees (this index)

QUESTIONS OF LAW
Construction and interpretation of instruments, **§ 14:77**

RECEIPTS
Distributions, **§§ 5:115, Appx 71**

RECORDS
Administration (this index)

REFORMATION
Wills and trusts, **§§ 14:81, 14:82**

REGISTERS IN PROBATE
Administration (this index)

RELIEF FROM JUDGMENT OR ORDER
Administration, **§ 5:20**

RELIGIOUS RULES AND GUIDELINES
Generally, **§ 1:6**

REMOVAL
Personal Representatives (this index)
Trustees, **§ 10:54**

RENDITION OF JUDGMENTS
Administration, **§ 5:19**

REPRESENTATION
Construction and Interpretation of Instruments (this index)

RESIDENCE
Income taxes, **§ 16:7**

RESIDUE AND RESIDUARY CLAUSES
Administration, petition for transfer of residue, **Appx 135**
Construction and interpretation of instruments, **§ 14:75**

RESIGNATION
Personal representatives, **§§ 6:27, Appx 27**
Trustees, **§ 10:53**

RESTRAINTS ON ALIENATION
Construction and interpretation of instruments, **§ 14:67**

REVIEW
Appeal and Review (this index)

REVIVAL
Wills, **§ 4:26**

REVOCATION
Former spouse, provisions in favor of, **§ 14:19**
Probate, **§§ 5:21, Appx 17**
Wills (this index)

SAFE DEPOSIT BOX
Retrieval of will, **§§ 2:12, 4:19**

SAFEKEEPING
Wills (this index)

SALE OF PROPERTY
Trusts and Trustees (this index)

SATISFACTION
Advancement and Satisfaction (this index)

SEA, BURIAL AT
Veteran death benefits, **§ 17:45**

SECRECY
Will contests, undue influence, **§ 8:30**

SECURED DEBTS
Administration, **§ 5:74**

SECURITIES
Construction and interpretation of instruments, **§ 14:16**

SELF-PROVED WILLS
Execution, **§§ 4:12-4:14, Appx 1, Appx 2**

SEPARATE CLAUSES OR PARTS
Construction and Interpretation of Instruments (this index)

SERVICE OF PROCESS AND PAPERS
Uniform Absence as Evidence of Death and Absentee's Property Act, **§ 17:17**

SETTLEMENT
Compromise and Settlement (this index)

SIMULTANEOUS DEATH AND SURVIVORSHIP
Construction and interpretation of instruments, **§ 14:5**

SMALL ESTATES
Nonprobate transfers at death, **§ 11:16**

SMALL TRUSTS
Termination, **§ 10:38**

SOCIAL SECURITY AND MEDICAID BENEFITS
Generally, **§§ 17:34-17:38**
Contacting Social Security Administration to stop or adjust payments, **§ 17:34**
Lump sum death payment, **§ 17:35**
Overpayments, return of, **§ 17:36**
Survivor benefits, **§ 17:37**
Title 19/Medicaid, **§ 17:38**

SOURCES OF LAW
Generally, **§§ 1:1-1:6**
County rules and customs, **§ 1:4**
Federal law, **§ 1:3**
Probate Code (this index)
Religious rules and guidelines, **§ 1:6**
State law, **§ 1:2**
Tribal law, **§ 1:5**

SPECIAL ADMINISTRATION
Generally, **§§ 7:27-7:34, Appx 99-Appx 104**
Appointment of special administrator, **§§ 7:30, Appx 101**
Compensation of special administrator, **§ 7:34**
Court fees, **§ 7:33**
Discharge of special administrator, **§§ 7:32, Appx 103, Appx 104**
Duties of special administrator, **§ 7:31**
Expenses of special administrator, **§ 7:34**
Letters of special administrator, **Appx 102**
Notice of hearing on petition for appointment of special administrator, **§ 7:29**
Order of discharge of special administrator, **Appx 104**
Order setting to time to hear petition, **Appx 100**
Persons who may petition for special administration, **§ 7:28**
Petitions, **Appx 99, Appx 103**
Powers of special administrator, **§ 7:31**
Termination of authority of special administrator, **§ 7:32**

SPECIAL OR SUCCESSOR TRUSTEES
Appointment, **§§ 10:45-10:47**

SPOUSES
Marital Property (this index)

STATE AGENCIES
Administration, notice of deadline for filing claims, **§ 5:70**

STIPULATIONS
Personal representatives, reduction of bond, **Appx 26**

SUBSTITUTION OF JUDGE
Administration, **§§ 5:16, Appx 8**

SUBSTITUTIONARY BONDS
Personal representatives, **§ 6:18**

SUCCESSOR PERSONAL REPRESENTATIVE
Generally, **§§ 6:11, Appx 38, Appx 39**

SUMMARY PROCEDURES
Generally, **§§ 7:1-7:34**
Affidavits
assignment, **Appx 93**
transfer by affidavit, below
Assignment
generally, **§§ 7:1, 7:2, 7:10-7:16, Appx 92-Appx 96**
affidavit, **Appx 93**
applicability, **§ 7:10**
bond requirement, **§ 7:15**
checklist, **Appx 42**
comparison of informal probate and summary procedures, **§ 7:2**
findings and orders, **Appx 96**
hearing and notice, order for, **Appx 95**
notice requirements, **§§ 7:12, Appx 94, Appx 95**
orders, **§§ 7:14, Appx 95, Appx 96**
persons who may appear, **§ 7:13**
petition, **§§ 7:11, Appx 92**
release of liability of person transferring property, **§ 7:9**
Bonds, **§§ 7:8, 7:15**
Certificate of descent, procedure to obtain, **§§ 7:25, Appx 128-Appx 131**
Checklists, **Appx 41, Appx 42**
Comparison of informal probate and summary procedures, **§ 7:2**
Descent, determination of
generally, **§§ 7:22-7:26, Appx 128-Appx 131**
certificate of descent, procedure to obtain, **§§ 7:25, Appx 128-Appx 131**
information needed to initiate determination, **§ 7:23**
judgment determining descent, procedure to obtain, **§§ 7:26, Appx 128-Appx 131**
jurisdiction, **§ 7:24**
order for hearing petition for judgment determining descent, **Appx 129**
petition for certificate of descent, **Appx 128**
Findings and orders, **Appx 91, Appx 96**
Hearing and notice, **Appx 90, Appx 95**
Judgment determining descent, procedure to obtain, **§§ 7:26, Appx 128-Appx 131**
Jurisdiction, determination of descent, **§ 7:24**
Notice
assignment, **§§ 7:12, Appx 94, Appx 95**
deadline for summary procedures, **Appx 81**
settlement, **§§ 7:5, Appx 90**
transfer by affidavit, notice of intent to transfer by affidavit to Department of Health and Family Services, **§ 7:18**

SUMMARY PROCEDURES—Cont'd
Orders
assignment, **§§ 7:14, Appx 95, Appx 96**
hearing on petition for judgment determining descent, **Appx 129**
settlement, **§§ 7:7, Appx 90, Appx 91**
Petitions
assignment, **§§ 7:11, Appx 92**
certificate of descent, **Appx 128**
settlement, **§§ 7:4, Appx 89**
Release of liability of person transferring property, **§§ 7:9, 7:19**
Settlement
generally, **§§ 7:1-7:9, Appx 89-Appx 91**
applicability, **§ 7:3**
bond requirement, **§ 7:8**
checklist, **Appx 41**
comparison of informal probate and summary procedures, **§ 7:2**
findings and order, **Appx 91**
hearing and notice, order for, **Appx 90**
notice requirements, **§§ 7:5, Appx 90**
orders, **§§ 7:7, Appx 90, Appx 91**
persons who may appear, **§ 7:6**
petition, **§§ 7:4, Appx 89**
release of liability of person transferring property, **§ 7:9**
Special Administration (this index)
Transfer by affidavit
generally, **§§ 7:1, 7:2, 7:17-7:21, Appx 83**
comparison of informal probate and summary procedures, **§ 7:2**
decedent or decedent's spouse as recipients of certain benefits, **§ 7:21**
duties of affiant, **§ 7:20**
notice of intent to transfer by affidavit to Department of Health and Family Services, **§ 7:18**
release of liability of transferor, **§ 7:19**

SUPERFLUOUS WORDS
Construction and interpretation of instruments, **§ 14:44**

SUPPLEMENTAL INVENTORY
Generally, **§ 5:66**

SUSPENSION OF AUTHORITY
Personal Representatives (this index)

TAXATION
Generally, **§§ 16:1-16:20**
Adjustment in cost basis of marital property upon death of spouse, **§ 16:20**
Estate tax, **§ 16:2**
Gift tax, **§ 16:4**
Income Taxes (this index)
Inheritance tax, **§ 16:3**
Marital property, adjustment in cost basis upon death of spouse, **§ 16:20**

TAXATION—Cont'd
Planning of administration, determination of tax returns required, **§ 2:7**
State tax law, generally, **§§ 16:1-16:20**

TECHNICAL WORDS
Construction and interpretation of instruments, **§ 14:40**

TERMINATION
Body not found, receivership, **§§ 17:19-17:21**
Personal Representatives (this index)
Special administrator, authority of, **§ 7:32**
Trusts, **§§ 10:34, 10:36-10:38, 10:111, 10:112, 17:7**

TESTAMENTARY CAPACITY
Will Contests (this index)

TESTAMENTARY TRUSTS
Trusts and Trustees (this index)

THIRD PERSONS
Construction and Interpretation of Instruments (this index)

TIME AND DATE
Administration (this index)
Appeal and review, **§ 9:2**
Construction and Interpretation of Instruments (this index)
Distributions, **§ 5:89**

TOMBSTONE
Distributions, allowance, **§ 5:114**

TRACING
Marital property, **§ 12:12**

TRANSCRIPTS
Appeal and review, **§ 9:6**

TRANSFER BY AFFIDAVIT
Summary Procedures (this index)

TRANSFERS OF PROPERTY TO TRUST
Trusts and Trustees (this index)

TRIBAL LAW
Generally, **§ 1:5**

TRUSTS AND TRUSTEES
Generally, **§§ 10:1-10:112**
Accounts
corporate trustee's account, **Appx 125**
duty of trustee to keep clear and accurate accounts, **§ 10:62**
final accounting by testamentary trustee, **§ 10:63**
living trust, duty to account after death of settlor, **§ 10:64**
trustee's account, **Appx 125, Appx 126**

TRUSTS AND TRUSTEES—Cont'd
Accumulations of income, **§ 10:105**
Adjustments between principal and income by trustee, **§ 10:103**
Administration of trusts, generally, **§ 10:1 et seq.**
Advice and aid from court, right of trustee, **§ 10:68**
Allocation of receipts and disbursements, **§§ 10:65, 10:100**
Alteration of rights and liabilities between income and remainder beneficiaries by trustee, **§ 10:102**
Application of payments made to fiduciary, Uniform Fiduciaries Act, **§ 10:70**
Appointment of trustees
generally, **§§ 10:45-10:49, Appx 45-Appx 48**
consent to serve, **Appx 121**
co-trustees, **§§ 10:45, 10:46, 10:48**
foreign trustees, **§ 10:49**
living trusts, **§ 10:46**
notice of hearing to appoint trustee, **Appx 47**
order for hearing on petition for appointment of trustee, **Appx 46**
order of appointment and prescription of duties, **Appx 48**
petition by personal representative for appointment of trustee, **Appx 45**
special or successor trustees, **§§ 10:45-10:47**
testamentary trusts, **§ 10:45**
vesting title in special or successor trustee, **§ 10:47**
Bank as trustee, permissible investments, **§ 10:67**
Bond requirement for trustees, **§§ 10:50, 10:51**
Business, continuation of, **§§ 10:31, 10:80**
Business entity, formation of, **§§ 10:32, 10:81**
Capacity to create trust, **§ 10:21**
Capital gains, power of trustee to treat as part of distribution of income, **§ 10:91**
Care of property, duty of trustee, **§ 10:59**
Charitable trusts
circuit court procedure, **§ 10:40**
court involvement in administration of trusts, **§§ 10:28, 10:40**
legal status of trustee to persons in interest, **§ 10:56**
purposes for which trust may be created, **§ 10:17**
Circuit court procedure, **§§ 10:39, 10:40**
Compensation of trustees, **§ 10:52**
Consent, termination of trust by, **§ 10:37**
Consent to serve, **Appx 121**
Construction and interpretation of trusts, **§ 10:2**
Corporate trustee's account, **Appx 125**
Corporations or other entities, qualification of trustees, **§ 10:44**
Co-trustees, appointment of, **§§ 10:45, 10:46, 10:48**
Court involvement in administration of trusts
generally, **§§ 10:25-10:41**
authority of court, **§§ 10:30-10:33**
business, authority of court to order continuation of, **§ 10:31**
business entity, authority of court to order formation of, **§ 10:32**
charitable trusts, **§§ 10:28, 10:40**

TRUSTS AND TRUSTEES—Cont'd
Court involvement in administration of trusts—Cont'd
circuit court procedure, **§§ 10:39, 10:40**
consent, termination of trust by, **§ 10:37**
impracticability, termination of trust for reasons of, **§ 10:36**
limitations on court power, **§ 10:29**
living trusts, **§ 10:27**
modification of trust, **§§ 10:34, 10:35**
plat of land, authority of court to authorize, **§ 10:33**
representation of others, **§ 10:41**
sale, mortgage, lease or other disposition of trust property, authority of court to authorize, **§ 10:30**
small trusts, termination of, **§ 10:38**
support or education, modification of trust to provide, **§ 10:35**
termination of trust, **§§ 10:34, 10:36-10:38**
testamentary trusts, **§ 10:26**
Debts of deceased settlor, liability of trust for, **§ 10:109**
Definitions
generally, **§§ 10:3-10:15**
beneficiary, **§ 10:3**
charitable trust, **§ 10:4**
constructive trust, **§ 10:12**
court, **§ 10:5**
express active trust, **§ 10:12**
implied trust, **§ 10:12**
living trust, **§ 10:8**
passive trusts, **§ 10:13**
precatory trust, **§ 10:15**
private trust, **§ 10:4**
property, **§ 10:6**
purchase money resulting trust, **§ 10:14**
revocable trust, **§ 10:11**
settlor, **§ 10:7**
testamentary trust, **§ 10:8**
trust, **§ 10:9**
trustee, **§ 10:10**
Deposits. Uniform Fiduciaries Act, below
Discharge of trustee, **Appx 124**
Disclaimers of interests in trust, **§ 10:110**
Disclosure requirements for funeral trusts funded with life insurance, **§ 17:8**
Discretion of trustee in making distributions for support of beneficiary, **§ 10:107**
Disposition of trust property, authority of court to authorize, **§ 10:30**
Distributions of principal and income
generally, **§§ 10:98-10:108**
accumulations of income and frequency of income payments, **§ 10:105**
adjustments between principal and income by trustee, **§ 10:103**
allocation of receipts and disbursements, **§ 10:100**

TRUSTS AND TRUSTEES—Cont'd
Distributions of principal and income—Cont'd
alteration of rights and liabilities between income and remainder beneficiaries by trustee, **§ 10:102**
discretion of trustee in making distributions for support of beneficiary, **§ 10:107**
general principles, **§ 10:99**
income taxes, payment of, **§ 10:101**
Principal and Income Act, **§ 10:98**
rights as between life tenant and remainder beneficiary, **§ 10:98**
spendthrift provisions and rights of creditors, **§ 10:108**
unitrust, conversion to, **§ 10:104**
valuation of assets for purposes of division of assets into multiple trusts or shares, **§ 10:106**
Division of assets into multiple trusts or shares, valuation of assets for purposes of, **§ 10:106**
Duties of trustees, generally, **§ 10:55 et seq.**
Education, modification of trust to provide, **§ 10:35**
Employee benefits, transfer to testamentary trust of employee, **§ 10:94**
Existence and validity of trust
generally, **§§ 10:18-10:20**
necessary elements, **§ 10:18**
oral trusts, **§ 10:20**
Final accounting by testamentary trustee, **§ 10:63**
Foreign trustees, appointment of, **§ 10:49**
Frequency of income payments, **§ 10:105**
Funeral trusts
generally, **§§ 17:6-17:9**
disclosure requirements for trusts funded with life insurance, **§ 17:8**
life insurance sold in conjunction with funeral trusts, requirements for, **§§ 17:8, 17:9**
termination of trust, **§ 17:7**
Impracticability, termination of trust for reasons of, **§§ 10:36, 10:112**
Income taxes, payment of, **§ 10:101**
Intent of settlor, duty of trustee to carry out, **§ 10:58**
Inventory, **§§ 10:61, Appx 123**
Investments, duty of trustee to make prudent, **§§ 10:66, 10:67**
Joint trustees, exercise of powers by, **§ 10:85**
Jurisdiction
generally, **§§ 10:22-10:24**
removal to foreign jurisdiction, **§ 10:23**
removal to Wisconsin, **§ 10:24**
Lease of trust property, **§§ 10:30, 10:79**
Legal status of trustee to persons in interest, **§§ 10:55, 10:56**
Letters of trust, **Appx 82, Appx 122**
Liability of trust or trustees, **§§ 10:69, 10:109**
Life insurance proceeds, transfer to testamentary trust of insured, **§ 10:93**

TRUSTS AND TRUSTEES—Cont'd
Life insurance sold in conjunction with funeral trusts, requirements for, **§§ 17:8, 17:9**
Living trusts
appointment of trustees, **§ 10:46**
court involvement in administration of trusts, **§ 10:27**
duty to account after death of settlor, **§ 10:64**
transfer of assets upon death of settlor, **§§ 10:96, 10:97**
Loyalty, duty of trustee, **§ 10:60**
Marital property, administration of marital property interests held in trust, **§ 12:31**
Military service, suspension of powers of testamentary trustee in, **§ 10:88**
Modification of trust, **§§ 10:34, 10:35**
Mortgage of trust property, **§§ 10:30, 10:79**
Negotiable instruments, transfer by fiduciary, **§ 10:71**
Nontestamentary trusts, **§ 11:2**
Notice of hearing on application to sell property, **Appx 51**
Notice of hearing to appoint trustee, **Appx 47**
Oral trusts, **§ 10:20**
Orders
appointment and prescription of duties, **Appx 48**
authorization of sale of property, **Appx 52**
hearing on application to sell property, **Appx 50**
hearing on petition for appointment of trustee, **Appx 46**
Petition by personal representative for appointment of trustee, **Appx 45**
Petition for authority to sell property, **Appx 49**
Platting of land, **§§ 10:33, 10:84**
Powers of trustees, generally, **§ 10:78 et seq.**
Preservation of property, duty of trustee, **§ 10:59**
Principal and Income Act, **§§ 10:89, 10:98**
Proxy voting of stock, power of trustee, **§ 10:83**
Purposes for which trust may be created, **§§ 10:16, 10:17**
Qualification of trustees
generally, **§§ 10:42-10:44**
corporations or other entities, **§ 10:44**
nontestamentary trusts, **§ 10:43**
testamentary trustee, **§ 10:42**
Receipt of trust, **Appx 127**
Registration of securities in nominee, power of trustee, **§ 10:82**
Removal of trustees, **§ 10:54**
Removal to foreign jurisdiction, **§ 10:23**
Removal to Wisconsin, **§ 10:24**
Representation of others, court involvement in administration of trusts, **§ 10:41**
Resignation of trustees, **§ 10:53**
Restriction on exercise of powers of trustee, **§ 10:86**
Rights of trustees, generally, **§ 10:55 et seq.**
Rules governing construction and interpretation of trusts, **§ 10:2**
Rules governing trust administration, **§ 10:1**

TRUSTS AND TRUSTEES—Cont'd
Sale of property
generally, **§§ 10:79, Appx 49-Appx 52**
authority of court to authorize sale, **§ 10:30**
notice of hearing on application to sell property, **Appx 51**
order authorizing sale of property, **Appx 52**
order for hearing on application to sell property, **Appx 50**
petition for authority to sell property, **Appx 49**
power of trustee, **§ 10:79**
Small trusts, termination of, **§ 10:38**
Special or successor trustees, appointment of, **§§ 10:45-10:47**
Support, modification of trust to provide, **§ 10:35**
Suspension of powers of testamentary trustee in military service, **§ 10:88**
Termination of trusts, **§§ 10:34, 10:36-10:38, 10:111, 10:112, 17:7**
Testamentary trusts
administration, **§ 5:138**
appointment of trustees, **§ 10:45**
court involvement in administration of trusts, **§ 10:26**
qualification of trustees, **§ 10:42**
Third parties, protection of, **§ 10:87**
Transfers of property to trust
generally, **§§ 10:92-10:97**
employee benefits, transfer to testamentary trust of employee, **§ 10:94**
life insurance proceeds, transfer to testamentary trust of insured, **§ 10:93**
living trusts, transfer of assets upon death of settlor, **§§ 10:96, 10:97**
other property, transfer to testamentary trust of transferor, **§ 10:95**
testamentary transfer of property to testamentary trust of another, **§ 10:92**
Trust company as trustee, permissible investments, **§ 10:67**
Trustees, generally, **§ 10:42 et seq.**
Uniform Fiduciaries Act
generally, **§§ 10:70-10:77**
application of payments made to fiduciary, **§ 10:70**
check drawn and payable to fiduciary, **§ 10:73**
check drawn by fiduciary made payable to third person, **§ 10:72**
deposits
generally, **§§ 10:74-10:77**
estate or multiple fiduciaries, deposit or safe deposit box in name of, **§ 10:77**
name of fiduciary as such, deposit in deposits, **§ 10:74**
personal account of fiduciary, deposit in, **§ 10:76**
principal, deposit in name of, **§ 10:75**
estate or multiple fiduciaries, deposit or safe deposit box in name of, **§ 10:77**
name of fiduciary as such, deposit in deposits, **§ 10:74**
negotiable instruments, transfer by fiduciary, **§ 10:71**
personal account of fiduciary, deposit in, **§ 10:76**
principal, deposit in name of, **§ 10:75**
Unitrust, conversion to, **§§ 10:90, 10:104**
Validity of trust. Existence and validity of trust, above

TRUSTS AND TRUSTEES—Cont'd
Valuation of assets for purposes of division of assets into multiple trusts or shares, **§ 10:106**
Vesting title in special or successor trustee, **§ 10:47**

UNDERTAKINGS
Bonds and Undertakings (this index)

UNDUE INFLUENCE
Will Contests (this index)

UNIFORM ABSENCE AS EVIDENCE OF DEATH AND ABSENTEE'S PROPERTY ACT
Generally, **§§ 17:14, 17:17**

UNIFORM ANCILLARY ADMINISTRATION OF ESTATES ACT
Generally, **§ 5:140**

UNIFORM FIDUCIARIES ACT
Personal representatives, **§ 6:43**
Trusts and Trustees (this index)

UNIFORM PROBATE OF FOREIGN WILLS ACT
Generally, **§ 5:141**

UNITRUST
Conversion of trusts, **§§ 10:90, 10:104**

VAGUE AND MEANINGLESS PROVISIONS
Construction and interpretation of instruments, **§ 14:46**

VEHICLES
Nonprobate transfers at death, **§§ 11:17, 11:18, Appx 85**

VERIFICATION
Administration, claims, **§ 5:72**

VESTED INTERESTS
Construction and Interpretation of Instruments (this index)

VETERAN DEATH BENEFITS
Generally, **§§ 17:39-17:48**
Active service, death during, **§§ 17:39, 17:42**
Allowances for burial, **§ 17:44**
Funerals, generally, **§ 17:41 et seq.**
Headstones, **§ 17:46**
Markers, **§ 17:46**
Nationwide gravesite locator, **§ 17:47**
Presidential memorial certificates, **§ 17:48**
Sea, burial at, **§ 17:45**
Survivor benefits, **§§ 17:39, 17:40**
VA national cemetery, burial in, **§ 17:43**

VIRTUAL REPRESENTATION DOCTRINE
Administration, **§ 5:46**

WAIVER
Administration (this index)
Wills, **Appx 98**

WASTE
Personal representatives, removal or suspension of authority, **§§ 6:21, Appx 29, Appx 30**

WILL CONTESTS
Generally, **§§ 8:1-8:35**
Adjudication of incompetence, testamentary capacity, **§ 8:21**
Admissibility of evidence and competency of witnesses
generally, **§§ 8:13-8:16**
attorney-client privilege, **§ 8:16**
drafting attorney, testimony by, **§ 8:16**
execution and genuineness of will, **§ 8:14**
undue influence and testamentary capacity, **§ 8:15**
Appeals, **§ 8:35**
Attorney-client privilege, **§ 8:16**
Attorneys' fees, **§ 8:34**
Burden of proof. Presumptions and burden of proof, below
Change of attitude, undue influence, **§ 8:31**
Competency of witnesses. Admissibility of evidence and competency of witnesses, above
Compromise agreements, **§ 8:33**
Confidential relationship coupled with suspicious circumstances, undue influence, **§ 8:32**
Consistency of attitude, undue influence, **§ 8:31**
Contents of court order allowing or rejecting contest, **§ 8:7**
Costs of contest, **§ 8:34**
Delusions, testamentary capacity, **§ 8:23**
Drafting attorney, testimony by, **§ 8:16**
Eccentricities, testamentary capacity, **§ 8:23**
Execution of will
generally, **§ 8:14**
presumptions and burden of proof, **§ 8:9**
weight and sufficiency of evidence, **§ 8:18**
Findings in favor of contestant, **Appx 44**
Genuineness of will, **§ 8:14**
Grounds for contest, **§ 8:1**
Hallucinations, testamentary capacity, **§ 8:23**
Illness, testamentary capacity, **§ 8:24**
Infirmity, testamentary capacity, **§ 8:24**
Initiation of contest, **§ 8:4**
Judgment in favor of contestant, **Appx 44**
Lucid interval, capacity during, **§ 8:22**

WILL CONTESTS—Cont'd
Objection to probate of will, **Appx 43**
Old age, testamentary capacity, **§ 8:24**
Order allowing or rejecting contest, **§ 8:7**
Order of proof, **§ 8:6**
Parties to contest, **§ 8:3**
Presumptions and burden of proof
generally, **§§ 8:8-8:12**
attorney as both drafter and beneficiary, **§ 8:12**
due execution of will, **§ 8:9**
testamentary capacity, **§ 8:10**
undue influence, **§ 8:11**
Procedural matters, **§§ 8:4-8:7**
Production of witnesses, **§ 8:5**
Right to contest, **§ 8:2**
Secrecy, undue influence, **§ 8:30**
Settlement of contests, **§ 8:33**
Significance of court order allowing or rejecting contest, **§ 8:7**
Testamentary capacity
generally, **§§ 8:19-8:24**
adjudication of incompetence, **§ 8:21**
eccentricities, delusions and hallucinations, **§ 8:23**
lucid interval, capacity during, **§ 8:22**
old age, illness or infirmity, **§ 8:24**
presumptions and burden of proof, **§ 8:10**
weight and sufficiency of evidence, **§§ 8:19-8:24**
will itself as evidence of capacity, **§ 8:20**
Undue influence
generally, **§§ 8:15, 8:25-8:32**
actual influence and/or disposition to influence, **§ 8:27**
change or consistency of attitude, **§ 8:31**
confidential relationship coupled with suspicious circumstances, **§ 8:32**
opportunity to exercise undue influence, **§ 8:28**
presumptions and burden of proof, **§ 8:11**
secrecy, **§ 8:30**
susceptibility of testator, **§ 8:26**
weight and sufficiency of evidence, **§§ 8:25-8:32**
will itself as evidence of capacity, **§ 8:29**
Weight and sufficiency of evidence
generally, **§§ 8:17-8:32**
due execution of will, **§ 8:18**
testamentary capacity, above
undue influence, above
Witnesses, production of, **§ 8:5**

WILLS
Generally, **§§ 4:1-4:45**
Adoption of children after making of will, **§ 4:29**

WILLS—Cont'd
Advancements, **§ 4:43**
Beneficiaries, right to choose, **§ 4:4**
Birth of children after making of will, **§ 4:29**
Capacity to make or revoke will, **§ 4:2**
Choice of law to determine meaning and legal effect of will, **§ 4:5**
Contests. **Will Contests** (this index)
Contracts to make will, not to revoke will or to die intestate, **§ 4:31**
Dependent relative revocation doctrine, **§ 4:23**
Disclaimers, **§ 4:45**
Drafting attorney, safekeeping by, **§ 4:18**
Equitable election if will attempts to dispose of property belonging to beneficiary, **§ 4:32**
Execution
generally, **§§ 4:9-4:16**
basic wills and basic wills with trusts, **§ 4:11**
contests. **Will Contests** (this index)
formalities, **§ 4:9**
holographic wills, **§ 4:16**
one-step procedure for self-proved will, **§§ 4:13, Appx 1**
out-of-state execution or in-state execution by nonresidents, **§ 4:15**
self-proved wills, **§§ 4:12-4:14, Appx 1, Appx 2**
subscribing witness, legacy to, **§ 4:10**
two-step procedure for self-proved will, **§§ 4:14, Appx 2**
Filing of will with register in probate, **§ 4:20**
Filing with court during lifetime of testator, **§ 4:17**
Foreign language, will written in, **§ 4:6**
Formalities, execution, **§ 4:9**
General transfers at death provisions
generally, **§§ 4:40-4:45**
advancement, **§ 4:43**
disclaimers, **§ 4:45**
lapse, **§ 4:41**
nonademption of specific gifts, **§ 4:42**
securities, gift of, **§ 4:44**
Holographic wills, execution, **§ 4:16**
Incorporation by reference, **§§ 4:36, 4:37**
Independent significance, acts or events of, **§ 4:39**
Intestacy, presumption against, **§ 4:35**
Lapse, **§ 4:41**
Life insurance or annuity, will provision changing beneficiary of, **§ 4:33**
Living trust, will provision transferring property to, **§ 4:38**
Missing will, proof of, **§ 4:21**
Nonademption of specific gifts, **§ 4:42**
Objection to probate of will, **Appx 43**
Omitted persons
generally, **§§ 4:27-4:30**
birth or adoption of children after making of will, **§ 4:29**

WILLS—Cont'd
Omitted persons—Cont'd
surviving spouse, execution of will before marriage to, **§ 4:27**
unintentional failure to provide for children or issue, **§§ 4:28-4:30**
Physical act, revocation by, **§ 4:25**
Presumption against intestacy, **§ 4:35**
Probate of part, but not entire, will, **§ 4:7**
Proof of will, **Appx 97**
Property acquired after making of will, **§ 4:34**
Reference, incorporation by, **§§ 4:36, 4:37**
Revival, **§ 4:26**
Revocation
generally, **§§ 4:22-4:26**
dependent relative revocation doctrine, **§ 4:23**
physical act, revocation by, **§ 4:25**
revival, **§ 4:26**
writing, revocation by, **§ 4:24**
Right to choose beneficiaries, **§ 4:4**
Right to make will, **§ 4:3**
Safe deposit box, retrieval of will from, **§ 4:19**
Safekeeping
generally, **§§ 4:17-4:21**
drafting attorney, safekeeping by, **§ 4:18**
filing of will with register in probate, **§ 4:20**
filing with court during lifetime of testator, **§ 4:17**
missing will, proof of, **§ 4:21**
safe deposit box, retrieval of will from, **§ 4:19**
Securities, gift of, **§ 4:44**
Self-proved wills, execution, **§§ 4:12-4:14, Appx 1, Appx 2**
Separate document incorporated by reference into will, disposition of tangible personal property by, **§ 4:37**
Several instruments making up will, **§ 4:8**
Subscribing witness, legacy to, **§ 4:10**
Surviving spouse, execution of will before marriage to, **§ 4:27**
Waiver and consent, **Appx 98**
Writing, revocation by, **§ 4:24**