

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

Alternative Dispute Resolution

ADR: The Grand Traverse Experience – *by George E. Bearup – Fall 2002*

The Caucus in Mediation – It's More Than Shuttle Diplomacy – *by Tracy L. Allen – Fall 2002*

Facilitative Mediation: A Good Option – *by Catherine A. Jacobs – Fall 2002*

Let the Dodge Brothers Drive You Home – Using the Dodge Act and Facilitative Mediation to Resolve Probate and Trust Litigation – *by John W. Allen – Fall 2002*

Mamma Always Love You Best: An Alternative to the Family Feud – *by Tracy L. Allen – Spring 1998*

The Probate Judge Ordered Mediation – Now What? – *by Patricia Gormely Prince and Shaheen I. Imami – Fall 2002*

Estate Planning

A Gift or Not a Gift? – *by Lorraine F. New – Winter 2007*

A Practical Discussion of Problems in Working with a Canadian Citizen Who Has Substantial Canadian Assets and Ties But Who is a Permanent Resident of the United States – *by Mark E. Mueller – Fall 1997*

A Primer of Antilapse Statutes – *by Mark S. Frankel – Summer 2008*

A Report from the Probate and Estate Planning Section's Uniform Trust Code Committee – *by Mark K. Harder, Chair – Spring 2005*

The Accidental Patient Advocate – *by Constance L. Brigman – Summer 2009*

Advising the Charitably Minded Client – The Advised Fund Option: An Alternative to the Private Foundation – *by Dennis W. Fliehman – Winter 2005*

An Analysis of the Michigan Supreme Court's First Decision in a Withdrawal of Life Support Case: *In re Martin* – *by Bettye Elkins – Spring 1996*

Asset Protection in Estate Planning – *by Josh Ard – Spring 2005*

Assisting Clients in Charitable Giving: A Challenging Opportunity – *by Gregory A. Schupra – Spring 1997*

Attorney and Estate Planning Client Relationships and Practices Involving Charitable Planned Giving in Michigan – *by (none listed) – Winter 2006*

Confusion Reigns: Some Suggestions on Drafting in Anticipation of Estate Tax Repeal – *by Fredric A. Sytsma – Winter 2002*

Disclaimer of Property Interests Act: Public Act 131 of 1996 – *by Lauren M. Underwood and Everett R. Zack – Spring/Summer 1996*

Doctrine of Equitable Deviation – *by Alan A. May – Summer 2008*

Drafting a Flexible Irrevocable Life Insurance Trust – *by Julius H. Giarmarco – Summer 2006*

Probate and Estate Planning Journal
Index of Articles – by Topic
Through Summer 2009

Drafting a Flexible Irrevocable Life Insurance Trust (Part 2) – *by Julius H. Giarmarco – Winter 2006*

Drafting Irrevocable Life Insurance Trusts Under EPIC – *by Sebastian V. Grassi, Jr. – Summer/Fall 2000*

Drafting Life Insurance Trusts After the 2001 Tax Act – *by Sebastian V. Grassi, Jr. – Winter 2004*

Drafting the Marital Deduction Trust for the Qualified Family-Owned Business Interest Deduction Under the 1998 Tax Act – *by Sebastian V. Grassi, Jr. – Fall 1998*

Drafting Trusts with Prophylactic Planning Provisions – How Far Should You Go? – *by Douglas G. Chalgian – Spring 2009*

The Effect of Recent Changes in Circular 230 on Written Communications – *by George W. Gregory – Summer 2005*

EGTRRA and Formula Instruments – *by Dic L. Dorney and Anita Martin – Summer 2004*

Encouraging Organ and Tissue Donation – *by Hon. Kurtis T. Wilder – Winter 2005*

EPIC Rules of Construction and Interpretation for Transfers on Death – *by Catherine A. Jacobs – Winter/Spring 2000*

EPIC's Antilapse Provisions: An Analysis – *by Michael J. McClory – Winter/Spring 2000*

Estate and GST Tax Aspects of Annual Exclusion Withdrawal Rights After the 2001 Tax Act – *by Sebastian V. Grassi, Jr. – Summer 2004*

Estate Planning for Loan Guarantees – *by James E. Mulvoy – Summer 1997*

Estate Planning for Michigan Family with a Special Needs Child – *by Sebastian V. Grassi, Jr. – Summer 2007*

Estate Planning for Unmarried Couples: The Non-Marriage Penalty – *by Andrew R. Lee – Summer 2006*

Estate Planning Protection for Retirement Plans and IRAs: An Overview – *by James R. Keller – Fall 1998*

Estate Planning, Administration, and Drafting Under the Taxpayer Relief Act of 1997 – *by Sebastian V. Grassi, Jr. – Winter 1998*

Estate Tax Apportionment Under EPIC: How Different Is It and Should I Use It? – *by Thomas F. Sweeney – Winter 2001*

Evolution of Ademption by Extinction: A Move Towards Intent – *by David P. Larsen and Anthony P. Cracchiolo – Winter 2004*

The Facts About Organ Donation – *by Diane Russell – Summer 2005*

Family Limited Partnerships and Family Limited Liability Companies – *by Robert Labe – Spring 1998*

Fido and Fluffy Take the Cake: Pet Trusts and Honorary Trusts Under EPIC – *by Lauren M. Underwood – Summer/Fall 2000*

The Five Strategic Levels of Succession Planning for the Family Owned Business – *by Sebastian V. Grassi, Jr. and Julius H. Giarmarco – Spring 2009*

Generation-Skipping Transfer Tax Update – *by Sebastian V. Grassi, Jr. – Summer 2005*

Probate and Estate Planning Journal
Index of Articles – by Topic
Through Summer 2009

Gifts of Property: Real Property and Serious Conservation – *by Thomas M. Woiwode – Spring 1997*

Heads Up! New Notary Requirements – *by Wendy M. Parr – Spring 2004*

How to Select a Marital Deduction Funding Formula – *by Sebastian V. Grassi, Jr. – Summer 2006*

If It's the 1990's, It Must Be Time for Another Principal and Income Act – *by E. James Gamble – Summer 1999*

The Impact of Family Law Issues on Grandparents – *by Jane S. Radner – Fall 2003*

Income and Gift Tax Aspects of Annual Exclusion Withdrawal Rights After the 2001 Tax Act – *by Sebastian V. Grassi, Jr. – Spring 2004*

Is It "RIP" for RAP in Michigan? Notes and Observations on the Michigan Personal Property Trust Perpetuities Act – *by Liam K. Healy and Larry J. Ferguson – Winter 2008*

Lady Bird Deeds – *by Patrick J. Bond – Summer 2006*

The Last Man "Standing": Viability of Malpractice Claims Against Estate Planning Attorneys Substantially Eroded – *by David Anderson – Spring 2003*

Marital Deduction Disclaimer Trust Planning After the 2001 Tax Act – *by Sebastian V. Grassi, Jr. – Summer 2002*

Memorandum re Mary Brown's Petition for the Removal of Carolyn Como's Feeding Tube – *by Todd M. Anthes – Spring 1996*

Michigan Irrevocable Life Insurance Trusts After the *Chawla* Decision: Satisfying the Insurable Interest Requirement – *by Kenneth W. Kingma – Summer 2006*

Michigan Law and the Right of Decedents to Dictate Choices Regarding Their Remains – *by Douglas G. Chalgian – Summer 1998*

Michigan's Estate Recovery Law – *by Michelyn E. Pasteur and Melisa M. W. Mysliwiec – Summer 2008*

The Michigan Trust Code: Its Organization and Structure – *by Mark K. Harder – Spring 2009*

The Michigan Trust Code: Some Things Old and Some Things New – *by Mark K. Harder – Winter 2008*

Military Testamentary Instruments and EPIC – *by Wesley P. Hackett, Jr. – Spring 2003*

New GST Tax Rules Under the 2001 Tax Act – *by Sebastian V. Grassi, Jr. – Spring 2003*

New Law Clarifies Funeral Rights – *by Douglas G. Chalgian – Winter 2006*

Nineteen Issues to Consider When Drafting Death Tax Apportionment Clauses Under Michigan's Estates and Protected Individuals Code – *by Sebastian V. Grassi, Jr. – Fall 2003*

Opportunity to Reform NIMCRUT Expires on June 8, 1999 – *by Joseph A. Bonventre – Winter 1999*

Overriding Antilapse Under EPIC – *by Nancy A. Downie – Summer/Fall 2000*

Per Stirpes – Pre- and Post-EPIC – *by John A. Scott – Winter/Spring 2000*

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

Powerless: The Problem of *Maenhoudt* and the Much Needed Michigan Uniform Power of Attorney Act – by *Liam K. Healy* – Summer 2007

Preparing Heirs for the Challenges of Wealth – by *Ron Yolles* – Winter 2006

Preserving the Family Vacation Home for Future Generations – by *John H. Martin* – Spring 2002

Private Foundations – A Primer – by *Robin D. Ferriby* – Summer 1998

Property Rights of Unmarried Cohabitants – by *Diane L. Bernick* – Fall 2003

Property Rights of Unmarried Cohabitants Part Two, Or Get It In Writing, Debbie – by *Arlyn J. Bossenbrook* – Summer 2004

Proposed Regulations Affect Trust Divisions for GST Tax Purposes – by *Sebastian V. Grassi, Jr.* – Spring 2005

Recent Developments Affecting Beneficiary Designations for Employee Benefit Plans, IRAs, and 403(b) Annuities – by *Karl W. Schettenhelm, Jr.* – Winter 1997

The Restricted Investment Management Account: An Alternative to a FLP? – by *Thomas E. Dew* – Winter 2002

Revenue Ruling 76-490: A Little-Known Tool to Salvage the Annual Exclusion for Irrevocable Life Insurance Trusts – by *Nancy A. Downie* – Summer 1997

Review: The Second Edition of *A Practical Guide to Drafting Irrevocable Life Insurance Trusts* – by *Sebastian V. Grassi, Jr.*, Reviewed by *Charles E. Rounds, Jr.* – Winter 2007

Rule Against Perpetuities in Michigan – by *James P. Spica* – Summer 2008

Selected Issues in Drafting Revocable Living Trusts Under EPIC (Part 1) – by *Sebastian V. Grassi, Jr.* – Winter 2002

Selected Issues in Drafting Revocable Living Trusts Under EPIC (Part 2) – by *Sebastian V. Grassi, Jr.* – Spring 2002

Selected Issues in Drafting Revocable Living Trusts Under EPIC (Part 3) – by *Sebastian V. Grassi, Jr.* – Summer 2002

Settling Claims for Decedents and Minors – by *Kristin D. Arnett* – Summer 2008

Special Planning Considerations for Same-Sex Couples – by *Jay Kaplan* – Fall 2003

Swatting Gnats, Ignoring Elephants – by *Hon. Kenneth L. Tacoma* – Winter 2006

The Ten Strategic Levels of Estate Planning (with Diagrams) – by *Julius H. Giarmarco and Sebastian V. Grassi, Jr.* – Winter 2008

Termination of Parental Rights, Adoption, and Inheritance – by *Alan A. May and Shannon Demeshko* – Summer 2004

Uniform Principal and Income Act (1997), Secs. 101-104 – by *(none listed)* – Summer 1999

Validity of *In Terrorem* Clauses in Trusts – by *Alan A. May* – Spring 2009

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

Working with the New GST Predeceased Ancestor Rules: Explanation and Examples – *by Nancy A. Downie – Spring 1999*

Estate and Trust Administration

A Guide to the Estate Settlement Act with Comparisons to the Revised Probate Code – *by John H. Martin – Winter 1998*

Per Stirpes – Pre- and Post-EPIC – *by John A. Scott – Winter/Spring 2000*

A Primer of Antilapse Statutes – *by Mark S. Frankel – Summer 2008*

A Report from the Probate and Estate Planning Section's Uniform Trust Code Committee – *by Mark K. Harder, Chair – Spring 2005*

Appeals from the Probate Court – Stay of Proceeding – *by Alan A. May – Winter 2007*

Attorney Fees in Michigan – *by Richard J. Siriani – Spring 2007*

The Causal Nexus Between the Laws of Inheritance and Wrongful Death: A Bar to “Deadbeat Parents” as a Matter of Law – *by Debra Nance and Alan A. May – Spring 2005*

Changes Wrought by the New EPIC: Comments on Fiduciary Accounting Principles, Interested Trust Beneficiaries, and Limitations of Actions – *by Dic L. Dorney and Anita Martin – Winter 1999*

Determination of Heirs – *by Alan A. May and Barbara Andruccioli – Winter 2004*

Disclaimer Planning after EPIC and the 2001 Tax Act – *by Everett R. Zack – Summer 2002*

Doctrine of Equitable Deviation – *by Alan A. May – Summer 2008*

The Effect of Recent Changes in Circular 230 on Written Communications – *by George W. Gregory – Summer 2005*

The Enforcing of a “No Gifts” Policy by Voiding a Will (Additions by Third Party Beneficiaries—Declare Will[s] Void and the Illegal Practice of Law) – *by Alan A. May – Summer 2009*

EPIC Rules of Construction and Interpretation for Transfers on Death – *by Catherine A. Jacobs – Winter/Spring 2000*

EPIC's Antilapse Provisions: An Analysis – *by Michael J. McClory – Winter/Spring 2000*

EPIC's Prudent Investor Rules: What Every Practitioner Should Know – *by Eric Carver – Summer/Fall 2000*

Estate Planning, Administration, and Drafting Under the Taxpayer Relief Act of 1997 – *by Sebastian V. Grassi, Jr. – Winter 1998*

Evolution of Ademption by Extinction: A Move Towards Intent – *by David P. Larsen and Anthony P. Cracchiolo – Winter 2004*

Fiduciary Fees in Michigan – *by Richard J. Siriani – Summer 2007*

Generation-Skipping Transfer Tax Update – *by Sebastian V. Grassi, Jr. – Summer 2005*

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

- Get the Inventory Right – by *Constance L. Brigman* – Spring 2008
- Guardian ad Litem Immunity Revisited: Recent History – by *Lawrence G. Snyder and Alan A. May* – Summer 2005
- How and Why the Michigan Attorney General Supervises Charitable Trusts – by *David W. Silver, Marion Y. Gorton, and Joseph Kylman* – Fall 1997
- If It's the 1990's, It Must Be Time for Another Principal and Income Act – by *E. James Gamble* – Summer 1999
- Intestacy: A Comparison of the RPC and EPIC – by *Nancy L. Little* – Winter/Spring 2000
- Intestate Succession: Heirs and Their Shares Under EPIC – by *Michael J. Hughes* – Summer/Fall 2000
- Joint Financial Accounts: Legal Analysis and Litigation Tips – by *Michael J. McClory* – Fall 1995
- Lifetime Lawsuit: Intentional Interference with a Gift or Inheritance – by *Constance L. Brigman* – Summer 2007
- Probate and Estate Bond Requirements – by *John E. Bos* – Winter 2001
- Providing Statements of Account to Trust Beneficiaries – by *Deborah LaCasse Grace* – Summer/Fall 2000
- Quick Reference to Probate Proceedings in Wayne County – by *Jeanne S. Takenaga* – Winter/Spring 2000
- Readers' Questions on Estate Planning and Estate Settlement – by *Dic L. Dorney and Anita Martin* – Fall 1999
- Recent Cases on Estate Tax Allocation: "How the Best Laid Plans of Mice and Men Can Often Go Awry" – by *Thomas F. Sweeney* – Spring 2006
- Representing Yourself as Personal Representative – by *Steven A. Mitchell* – Fall 1999
- Rights of Surviving Spouse – by *Robert J. Gilbreath* – Winter 2005
- Settling Claims for Decedents and Minors – by *Kristin D. Arnett* – Summer 2008
- The Slayer's Statute and Slayer's Rule – by *Alan A. May* – Spring 2006
- Trust Administration Under EPIC – by *Michael Goellnitz* – Summer/Fall 2000
- Trustee Duties and Responsibilities: What Your Clients Need to Know – by *Tom Gormely* – Spring 2002
- Understanding the New Terminology of EPIC – by *Joe C. Foster Jr. and Everett R. Zack* – Winter 2001
- Uniform Principal and Income Act (1997), Secs. 101-104 – by *(none listed)* – Summer 1999

Guardianships and Conservatorships

- An Analysis of the Michigan Supreme Court's First Decision in a Withdrawal of Life Support Case: *In re Martin* – by *Bettye Elkins* – Spring 1996
- Attorney Fees in Michigan – by *Richard J. Siriani* – Spring 2007

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

EPIC's Prudent Investor Rules: What Every Practitioner Should Know – by *Eric Carver* – Summer/Fall 2000

Fiduciary Fees in Michigan – by *Richard J. Siriani* – Summer 2007

Get the Inventory Right – by *Constance L. Brigman* – Spring 2008

Guardian ad Litem Immunity Revisited: Recent History – by *Lawrence G. Snyder and Alan A. May* – Summer 2005

The Impact of Family Law Issues on Grandparents – by *Jane S. Radner* – Fall 2003

Memorandum re Mary Brown's Petition for the Removal of Carolyn Como's Feeding Tube – by *Todd M. Anthes* – Spring 1996

Probate and Estate Planning Council Q & A – by *Patricia Gormely Prince and Randall J. Soverinsky* – Winter 2002

Probate Estate Bond Requirements – by *John E. Bos* – Winter 2001

Quick Reference to Probate Proceedings in Wayne County – by *Jeanne S. Takenaga* – Winter/Spring 2000

Special Probate Procedures for Adult Conservatorships – by *Joan Von Handorf* – Summer 2004

Medicaid and Elder Law

The Accidental Patient Advocate – by *Constance L. Brigman* – Summer 2009

Be a hero to Your Clients: Seven Simple Questions about VA Aid and Attendance Pensions – by *Amy Tripp* – Summer 2007

Common Myths About Medicaid Eligibility – Part II – by *Michelyn E. Pasteur* – Spring 2003

Federal Legislation Leaves Medicaid Planning in Limbo – by *Douglas G. Chalgian* – Summer 2006

Medicaid Update: The Deficit Reduction Act of 2005 and Michigan's Response – by *Michelyn E. Pasteur* – Winter 2007

Michigan's Estate Recovery Law – by *Michelyn E. Pasteur and Melisa M. W. Mysliwiec* – Summer 2008

Review: ICLE's *New Michigan Medicaid Planning Handbook* – by *Douglas G. Chalgian*, Reviewed by *George A. Cooney, Jr.* – Spring 2007

Top Ten Medicaid Planning Tips – by *Douglas G. Chalgian* – Winter 2007

Probate Litigation

ADR: The Grand Traverse Experience – by *George E. Bearup* – Fall 2002

An Analysis of the Michigan Supreme Court's First Decision in a Withdrawal of Life Support Case: *In re Martin* – by *Bettye Elkins* – Spring 1996

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

Appeals from the Probate Court – Stay of Proceeding – *by Alan A. May – Winter 2007*

Attorney Fees in Michigan – *by Richard J. Siriani – Spring 2007*

The Caucus in Mediation – It's More Than Shuttle Diplomacy – *by Tracy L. Allen – Fall 2002*

The Causal Nexus Between the Laws of Inheritance and Wrongful Death: A Bar to “Deadbeat Parents” as a Matter of Law – *by Debra Nance and Alan A. May – Spring 2005*

Determination of Heirs – *by Alan A. May and Barbara Andruccioli – Winter 2004*

Doctrine of Equitable Deviation – *by Alan A. May – Summer 2008*

The Enforcing of a “No Gifts” Policy by Voiding a Will (Additions by Third Party Beneficiaries—Declare Will[s] Void and the Illegal Practice of Law) – *by Alan A. May – Summer 2009*

Facilitative Mediation: A Good Option – *by Catherine A. Jacobs – Fall 2002*

Fiduciary Fees in Michigan – *by Richard J. Siriani – Summer 2007*

Joint Financial Accounts: Legal Analysis and Litigation Tips – *by Michael J. McClory – Fall 1995*

Let the Dodge Brothers Drive You Home – Using the Dodge Act and Facilitative Mediation to Resolve Probate and Trust Litigation – *by John W. Allen – Fall 2002*

Lifetime Lawsuit: Intentional Interference with a Gift or Inheritance – *by Constance L. Brigman – Summer 2007*

Mamma Always Love You Best: An Alternative to the Family Feud – *by Tracy L. Allen – Spring 1998*

Memorandum re Mary Brown's Petition for the Removal of Carolyn Como's Feeding Tube – *by Todd M. Anthes – Spring 1996*

Powerless: The Problem of *Maenhoudt* and the Much Needed Michigan Uniform Power of Attorney Act – *by Liam K. Healy – Summer 2007*

The Probate Judge Ordered Mediation – Now What? – *by Patricia Gormely Prince and Shaheen I. Imami – Fall 2002*

Proving the Deaths of Missing Persons – *by Marie R. Deveney – Spring/Summer 1996*

Recent Cases on Estate Tax Allocation: “How the Best Laid Plans of Mice and Men Can Often Go Awry” – *by Thomas F. Sweeney – Spring 2006*

Rights of Surviving Spouse – *by Robert J. Gilbreath – Winter 2005*

The Slayer's Statute and Slayer's Rule – *by Alan A. May – Spring 2006*

Real Estate

Can an Incapacitated Individual Sign a Valid Mortgage? – *by Hon. Douglas C. Dosson – Spring 2004*

Current Status of the Law Regarding Deeds Transferring Division Rights Under the Land Division Act – *by Diane L. Bernick – Spring 1999*

Probate and Estate Planning Journal Index of Articles – by Topic Through Summer 2009

Gifts of Property: Real Property and Serious Conservation – by *Thomas M. Woiwode* – Spring 1997

Lady Bird Deeds – by *Patrick J. Bond* – Summer 2006

Practice Pointers on Proposal A – by *Donna R. Stokes and Sharon R. Brinks* – Spring 1997

Property Rights of Unmarried Cohabitants – by *Diane L. Bernick* – Fall 2003

Property Rights of Unmarried Cohabitants Part Two, Or Get It In Writing, Debbie – by *Arlyn J. Bossenbrook* – Summer 2004

STC Bulletin No. 16, Transfers of Ownership Departments – by *(none listed)* – Spring 1996

Resources for Practitioners

The 1996 Survey on the Economics of Probate Practice – by *(none listed)* – Fall 1996

2006 Desktop Reference on the Economics of Probate and Estate Planning Practice in Michigan – by *(none listed)* – Winter 2006

An Open Forum: Thumbs Up or Down on Mandatory Continuing Legal Education – by *(none listed)* – Winter 1999

The Best Web Sites for Michigan Lawyers – by *Jeff Kirkey* – Spring 2004

Clearinghouse for Uniformity of Practice Issues – by *Joan C. Von Handorf* – Summer 2005

Court Rule Changes – by *Joan Von Handorf* – Spring 2006

The Economics of Probate and Estate Planning Law Practice in Michigan – 2001 Survey Findings – Winter 2002

The Economics of Probate and Estate Planning Law Practice in Michigan – 2001 Survey Findings – Spring 2002

Heads Up! New Notary Requirements – by *Wendy M. Parr* – Spring 2004

In Memoriam: E. James Gamble – by *Robert B. Joslyn* – Winter 2008

The Internet for Probate and Estate Planning Lawyers: A Primer – by *Karl F. Brevitz* – Summer 1996

The Last Man “Standing”: Viability of Malpractice Claims Against Estate Planning Attorneys Substantially Eroded – by *David Anderson* – Spring 2003

Lawyer Advertising: Do’s and Don’ts – by *Steven A. Mitchell* – Winter 1999

Probate List Server – by *Josh Ard* – Fall 2003

The Quest for Uniformity of Practice Continues – by *Joan C. Von Handorf* – Spring 2007

Representing Yourself as Personal Representative – by *Steven A. Mitchell* – Fall 1999

Review of a Federal Estate Tax Computer Program – by *Robert H. Pytell* – Fall 1997

Probate and Estate Planning Journal

Index of Articles – by Topic

Through Summer 2009

Review: ICLE's *New Michigan Medicaid Planning Handbook* – by Douglas G. Chalgian, Reviewed by George A. Cooney, Jr. – Spring 2007

Sources for Revised Probate Court Forms – by Michael J. Hughes – Winter/Spring 2000

The Unauthorized Practice of Law and the Cyber-Lawyer – by Steven A. Mitchell – Spring 1999

Uniformity of Practice – Are We There Yet? – by Joan C. Von Handorf – Winter 2006

Uniformity Practice Alert – by Joan Von Handorf – Summer 2006

Taxation

A Gift or Not a Gift? – by Lorraine F. New – Winter 2007

Bad Things Can Happen to Good People: An Introduction to the Tax Law of Retirement Plans – by Ramon F. Rolf, Jr. and Todd M. Grambrell – Winter 2002

Basic Estate Tax Simplified – by Marguerite Munson Lentz – Spring 2008

Disclaimer Planning after EPIC and the 2001 Tax Act – by Everett R. Zack – Summer 2002

The Effect of Recent Changes in Circular 230 on Written Communications – by George W. Gregory – Summer 2005

EGTRRA and Formula Instruments – by Dic L. Dorney and Anita Martin – Summer 2004

Estate and GST Tax Aspects of Annual Exclusion Withdrawal Rights After the 2001 Tax Act – by Sebastian V. Grassi, Jr. – Summer 2004

Estate Tax Apportionment Under EPIC: How Different Is It and Should I Use It? – by Thomas F. Sweeney – Winter 2001

Estate Tax Repeal Enacted in 2001 – by Tom Gormely – Winter 2002

Generation-Skipping Transfer Tax Update – by Sebastian V. Grassi, Jr. – Summer 2005

How Many Liens Does the IRS Need? – by Lorraine F. New – Winter 2007

Income and Gift Tax Aspects of Annual Exclusion Withdrawal Rights After the 2001 Tax Act – by Sebastian V. Grassi, Jr. – Spring 2004

New GST Tax Rules Under the 2001 Tax Act – by Sebastian V. Grassi, Jr. – Spring 2003

New Income Tax Rules Affect Life Insurance – Funded Buy Sell and Cross-Purchase Agreements (With Sample Drafting Language) – by Sebastian V. Grassi, Jr. – Spring 2007

Proposed Regulations Affect Trust Divisions for GST Tax Purposes – by Sebastian V. Grassi, Jr. – Spring 2005

Recent Cases on Estate Tax Allocation: "How the Best Laid Plans of Mice and Men Can Often Go Awry" – by Thomas F. Sweeney – Spring 2006

Probate and Estate Planning Journal
Index of Articles – by Topic
Through Summer 2009

Revenue Ruling 76-490: A Little-Known Tool to Salvage the Annual Exclusion for Irrevocable Life Insurance Trusts – *by Nancy A. Downie – Summer 1997*

Review of a Federal Estate Tax Computer Program – *by Robert H. Pytell – Fall 1997*

Six Suggestions for Surviving an IRS Estate or Gift Tax Audit – *by Lorraine F. New – Winter 2007*

Top Ten Mistakes Made on Estate and Gift Tax Returns – *by Lorraine F. New – Spring 2006*

Working with the New GST Predeceased Ancestor Rules: Explanation and Examples – *by Nancy A. Downie – Spring 1999*