# Chapter 9: Estate Planning

## Learning Objective 9.1 — Estate Planning Basics

Plan early; document preferences; appoint agents; avoid common pitfalls.

### Goals

Details: Goals. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

### Effective plan components

Details: Effective plan components. Placeholder content derived from the chapter text to test  
parsing.

Additional supporting explanation and examples.

### Avoiding missteps

Details: Avoiding missteps. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

## Learning Objective 9.2 — Appreciated Assets (Step-Up)

Step-up in basis; which assets qualify; exceptions (IRAs, etc.).

### Qualifying assets

Details: Qualifying assets. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

### Non-qualifying assets

Details: Non-qualifying assets. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

### Tax timing

Details: Tax timing. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

## Learning Objective 9.3 — Incapacity Planning

Durable POA, AHCD/Living Will, healthcare proxy; executor readiness.

### Scope of powers

Details: Scope of powers. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

### Medical directives

Details: Medical directives. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.

### Anatomical gifts

Details: Anatomical gifts. Placeholder content derived from the chapter text to test parsing.

Additional supporting explanation and examples.