

## **ESTATE PLANNING AND DRAFTING**

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**Readings from Wealth Transfer Planning and Drafting  
By Jeffrey N. Pennell**

Class 1	1/19	Introduction / Review of Class Review Chapters 1 and 2 and client data sheet
Class 2	1/26	The Federal Estate Tax / ABA Summary of Tax Relief, Unemployment Reauthorization and Job Creation Act of 2010
Class 3	2/2	Chapter 18 Wealth Transfer Taxation The Federal Generation Skipping Tax pp. 1-2, 8-25
Class 4	2/9	The Federal Generation Skipping Tax pp. 25-35
Class 5	2/16	The Federal Gift Tax / Chapter 18 Wealth Transfer Tax pp.3-8; Chapter 12 Inter Vivos Transfers
Class 6	2/23	The Probate Process and Chapter 4 Use of Trusts pp.1-37; Review sample estate plan for unmarried client and married client with a nontaxable estate

Class 7	3/2	Chapter 7 Estate Planning for Couples pp.1-40; Basic Estate tax planning for a taxable and nontaxable estate and considerations for larger estates pp. 1-23, 36-40; Review sample estate plans and balancing of assets
Class 8	3/9	Qualifying for the Marital Deduction / Types of Marital Trusts/ Marital Deduction in Depth pp. 1-15
Class 9	3/16	Chapter 7 pp.95-144 Marital Deduction Formulas / Funding the Marital Trust / Marital Deduction in Depth pp. 15-41 and Chapter 7 Planning for Couples pp. 68-76

***NO CLASS – SPRING BREAK 3/21-3/25***

Class 10	3/30	Chapter 5 Family Credit Shelter Trust Planning; Chapter 6 pp.1-17 Trustee Selection
Class 11	4/6	Chapter 9 pp.1-55 Insurance
Class 12	4/13	Chapter 10 pp.1-26 Retirement Benefits
Class 13	4/20	Chapter 11 pp.1-48 Paying Estate Obligations / Tax Apportionment Rules
Class 14	4/27	Chapter 16 pp.1-11 The Big Picture / Review model Estate Plans