

# Recent developments and current issues in estate planning and administration - Third Annual Trusts and Estates Seminar

## Virginia Law Foundation - Trusts & Estates Law Section



Description: -

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United States -- Social life and customs.

Washington (State) -- Biography.

Idaho -- Biography.

Journalists -- Idaho -- Biography.

Johnson, David, 1947-

Inheritance and transfer tax -- Law and legislation -- Virginia.

Estate planning -- Virginia. Recent developments and current issues in estate planning and administration - Third Annual Trusts and Estates Seminar

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Notes: Includes bibliography.

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Tags: #Judson #M. #Stein

### Recent developments in estate planning: Part 2

Regarding the discounts, the estate took an aggressive position, particularly by claiming a discount for lack of control where the decedent's revocable trust owned 88. Members with a specialization in personal financial planning may be interested in applying for the Personal Financial Specialist PFS credential.

### Potential Estate Planning Issues Under the Proposed "For the 99.8 Percent Act"

Practical considerations are also included, such as how to help the client file for the benefit, using the benefit to pay for Medicare, and what to do about Social Security at death.

**Robert E. Temmerman Jr.**

The Tax Court agreed with the estate.

**Robert E. Temmerman Jr.**

Post - death income : The estate asserted that the marital deduction should be increased by the amount of income generated by estate assets post-death income and allocated to the marital share. Any income distributions to beneficiaries terminate with their respective deaths.

**Judson M. Stein**

The IRS contended that 1 Sec.

**Benjamin S. Candland**

If so, the BEA otherwise available against the estate tax during the increased BEA period would be reduced, and the credit would effectively be allocated to a gift on which gift tax was paid. The estate made QTIP elections for both the credit shelter trust and the marital trust. Both the settlor and the settlor's spouse timely filed gift tax returns and elected to split the gifts.

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