

The Fundamentals of Estate Planning (Maryland)

The Fundamentals of Estate Planning (Maryland)

THIRD EDITION

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PROFESSOR OF LAW

UNIVERSITY OF BALTIMORE SCHOOL OF LAW



CAROLINA ACADEMIC PRESS

Durham, North Carolina

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ISBN 978-1-5310-2696-7
eISBN 978-1-5310-2697-4
LCCN 2023940533
RedShelf ISBN 978-1-5310-2945-6

Carolina Academic Press
700 Kent Street
Durham, NC 27701
(919) 489-7486
www.cap-press.com

Printed in the United States of America

*This book is dedicated to my parents, Joseph F. Vallario, Jr. and Mary Elise Vallario,
whose support and encouragement gave me the strength to make this possible.*

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Preface

This third edition brings the practical aspect of Wills, trusts, and estates into the classroom for students, and serves as a practitioner's resource for estate planning in Maryland and for those studying for the Uniform Bar Exam. With the addition of the Uniform Probate Code and Uniform Trust Code statutes and commentary, this edition is particularly suitable for any jurisdiction where the Uniform Bar Exam is given. The book will be useful for the basic course in Wills, trusts and estates as well as estate planning courses.

This book is divided into two parts. Part I covers the material typically used in the basic trusts and estates course and applies to all aspects of estate planning and an estate of any size. The coverage in this section deals with an overview of the estates and trusts practice including financial and health care powers of attorneys, the attorney-client relationship and ethical issues, intestacy, Will drafting, the use of testamentary trusts, inter vivos trusts used in estate planning, gun trusts and special needs trusts, the estate administration process, Will caveat litigation and elder law, which includes coverage on Medicaid and guardianship.

Part II is intended for those studying federal wealth transfer tax planning. Part II provides an overview of the transfer tax provisions of the Internal Revenue Code as well as the transfer tax tools such as the use of non-taxable gifts, federal and state credit shelter amounts, marital deduction planning and the use of an irrevocable trust for holding life insurance. All suggested estate planning tools are implemented when the client's net worth exceeds the federal and/or Maryland exemption amounts. The primary focus is on estate planning tools that avoid, minimize, and defer wealth transfer taxes.

The book provides sample provisions, intake forms, and checklists that can be used as educational tools or in the practice of law. Each Chapter provides complete forms in the Appendix that allows the student or attorney to examine the relevant discussion in a complete format and ideal for a practitioner's form bank. The extensive series of problems intended to engage law students in their study of Wills, trusts, and estates includes comprehensive responses allowing students and attorneys to understand the material at a practical and sophisticated level.

Acknowledgments

I would like to acknowledge and thank the contributing authors, Britt Stouffer (Chapter 6 Part A Gun Trusts), Mary E. O’Byrne (Chapter 6 Part B Special Needs Trusts), Ashley N. Nelson-Raut (Chapter 7 Estate Administration), Michaela Cavanaugh Muffoletto (Chapter 8 Will Caveats), Elena Sallitto (Chapter 9 Elder Law), and Michael Bakhama (Part II Wealth Transfers, Non-Taxable Gifts, Credit Shelter Trust, Marital Deduction, and Irrevocable Life Insurance Trust (ILIT), for their expertise and willingness to make such contributions, which made coverage of these topics possible.

This third edition would not have been possible without the consistent excellent research and editing of my primary research assistants Rebecca Odelius and Alina Pargamanik who worked with me from start to finish on the third edition. I will be forever grateful to them for assisting me in getting this edition complete. I am also grateful for the research assistance of Jeneen Burrell, Jacob Pesetsky and Rachel Vogel who stepped up and provided invaluable research and citation assistance in the final stages of the third edition. Also thankful for my prior students Nicholas Pycha, Hannah E. Zarzecki, Arianne LeMaster, Cecelia Chase and Julio A. Altiery who contributed in various ways from providing coverage, feedback and detailed suggestions on this edition.

I am grateful to my husband, Howard Lenzer, my daughter, Valarie, and my son, Brian, for their love, support, and the sacrifices they made to allow me the time to work on the third edition of the book.

