

# ESTATE PLANNING AND DRAFTING

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

Class 1	1/14	Introduction / Review of Class Review Chapters 1 and 2 and client data sheet <i>Tab 1</i>
Class 2	1/21	The Federal Estate Tax / Tax Policy Briefing Book and Chapter 18 Wealth Transfer Tax pp. 1-2, 8-25 <i>Tab 2</i>
Class 3	1/28	The Federal Generation Skipping Tax pp.25-35 <i>Tab 2</i>
Class 4	2/4	The Federal Gift Tax / Chapter 18 Wealth Transfer Tax pp.3-8; Chapter 12 Inter Vivos Transfers <i>Tab 3</i>
Class 5	2/11	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 <i>Tab 4</i>
Class 6	2/18	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 <i>Tab 5</i>

Class 7	2/25	Qualifying for the Marital Deduction / Types of Marital Trusts/ Marital Deduction in Depth pp. 1-15 <i>Tab 6</i>
Class 8	3/4	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 <i>Tab 6</i>
Class 9	3/11	Chapter 5 Family Credit Shelter Trust Planning; Chapter 6 pp.1-17 Trustee Selection <i>Tab 7</i>
Class 10	3/18	Chapter 9 pp.1-55 Insurance <i>Tab 8</i>

***NO CLASS – SPRING BREAK 3/23-3/27***

Class 11	4/1	Chapter 10 pp.1-26 Retirement Benefits <i>Tab 9</i>
Class 12	4/8	Chapter 11 pp.1-48 Paying Estate Obligations / Tax Apportionment Rules <i>Tab 10</i>
Class 13	4/15	Chapter 8 pp.1-45 Planning for Charity <i>Tab 11</i>
Class 14	4/22	Chapter 16 pp.1-11 The Big Picture / Review model Estate Plans <i>Tab 12</i>