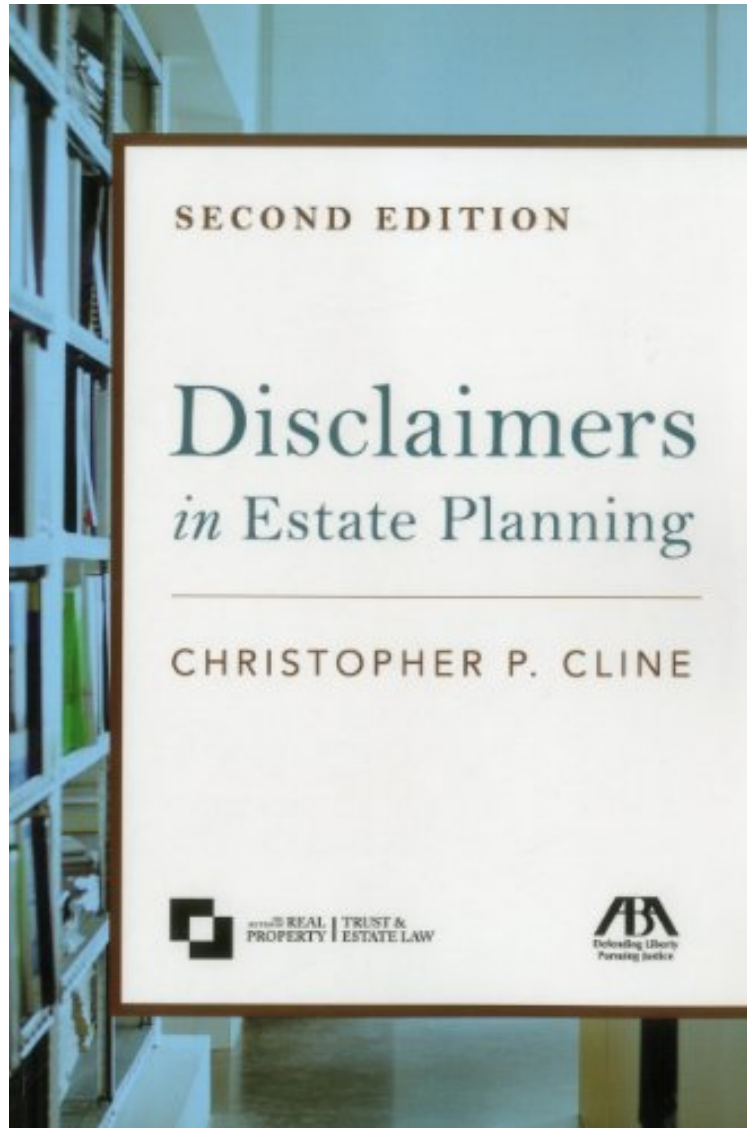


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Disclaimers in Estate Planning

Christopher P. Cline

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Christopher P. Cline : Disclaimers in Estate Planning before purchasing it in order to gage whether or not it would be worth my time, and all praised Disclaimers in Estate Planning:

Disclaimers are governed by both state and federal law. Section 2518 introduced the term "qualified disclaimer" for federal transfer tax purposes, but has little impact on the state law of disclaimers, and does not apply to disclaimers made before 1977. For those earlier disclaimers, the tax law that applies involves a tangle of historical decisions,

rulings and regulations. All of this requires that the first thing a practitioner must do when determining whether a disclaimer is appropriate is to determine which federal law applies and how state law will affect it. This concise guide assists the estate planner in making those critical determinations, understanding the applicable Uniform Acts involved and the specific issues raised by Section 2518, and creating the best strategies and techniques for effectively utilizing disclaimers. Topics include: state disclaimer laws; federal tax law of pre-1977 transfers and of the qualified disclaimer (Section 2518); general transfer tax uses; planning with generation-skipping transfers; disclaimers for income tax planning and creditor avoidance; sophisticated tax disclaimer techniques and potential problems, and much more.