

Disclaimers in Estate Planning

A practical guide

Disclaimers provide a great deal of flexibility to estate planning, both when disclaimers are anticipated as part of the planning process from the beginning, as well as when disclaimers are needed to remedy an issue that arises after a client has passed away. While disclaimers are a great tool to have in your planning arsenal, there are very specific rules that must be followed for disclaimer planning to work as intended. Our knowledgeable faculty offers practical suggestions on how to use disclaimers to your advantage. Don't miss this unique opportunity to learn from the experts.

Agenda and written materials

- ▶ Differences Between the Massachusetts Disclaimer Statute M.G.L. Chapter 190B, Section 2-801 and Internal Revenue Code Sections 2046 and 2518
- ▶ Qualified v. Non-Qualified Disclaimers
- ▶ Post Mortem Planning: How Disclaimers May Be Used to “Fix” Issues with an Estate Plan Post Mortem
- ▶ Disclaimer Planning: When Does It Make Sense to Design an Estate Plan Around the Use of Disclaimers?
- ▶ Estate Tax, Generation-Skipping Transfer Tax, Gift Tax, and Income Tax Implications of Making a Disclaimer
- ▶ Panel Discussion of Hypothetical Case Studies—Practical Application of Massachusetts and Federal Disclaimer Laws
- ▶ “Ask the Experts” Q&A Session

FACULTY

Kelly A. Aylward, Esq.
Bove & Langa, PC, Boston, Chair

Matthew R. Hillery, Esq.
Edwards Wildman Palmer LLP, Boston

Rebecca J. Mutch, Esq.
Posternak Blankstein & Lund LLP, Boston

Suma V. Nair, Esq.
Goulston & Storrs, PC, Boston

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