

# Estate Planning and Probate Databases

Current through October 3, 2007

Westlaw provides estate planning and probate practitioners with an extensive library of databases containing information related to the arranging of a person's affairs in anticipation of infirmity, old age, or death. These databases include case law and statutory materials, state-specific forms and practice guides, legal texts and periodicals, estate planning materials from RIA®, and estate planning and taxation treatises from WG&L®.

For assistance using Westlaw, call 1-800-WESTLAW (1-800-937-8529).

For free reference materials, visit [west.thomson.com/westlaw/guides](http://west.thomson.com/westlaw/guides).

## Case Law and Statutory Materials

DATABASE	IDENTIFIER
Multistate Estate Planning and Probate Cases	MEPP-CS
Individual State Estate Planning and Probate Cases	XXEPP-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to the arranging of a person's affairs in anticipation of infirmity, old age, or death. Coverage varies by state. Individual state cases are found in databases with the identifier XXEPP-CS, where XX is a state's two-letter postal abbreviation.	
Uniform Premarital Agreement Act Cases	UPAA-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to the Uniform Premarital Agreement Act. Coverage varies by state.	
Uniform Principal and Income Act Cases	UPIA-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to the Uniform Principal and Income Act. Coverage varies by state.	
Uniform Probate Code Cases	UPC-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to the Uniform Probate Code. Coverage varies by state.	
Uniform Trust Code Cases	UTC-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to the Uniform Trust Code. Coverage varies by state.	
Uniform Laws Annotated	ULA
Complete set of uniform or model acts, codes, and rules as set forth in <i>Uniform Laws Annotated</i> ®. Coverage is current and includes the following acts:	
Model Joint Obligations Act	
Model Survival and Death Act	
Uniform Anatomical Gift Acts of 2006, 1987, and 1968	
Uniform Disclaimer of Property Interests Act	
Uniform Disposition of Community Property Rights at Death Act	
Uniform Fiduciaries Act	
Uniform Fraudulent Conveyance Act	

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Uniform Fraudulent Transfer Act  
 Uniform Interstate Arbitration of Death Taxes Act  
 Uniform Interstate Compromise of Death Taxes Act  
 Uniform Nonprobate Transfers on Death Act  
 Uniform Probate Code  
 Uniform Probate of Foreign Wills Act  
 Uniform Statutory Rule Against Perpetuities  
 Uniform Statutory Will Act  
 Uniform Testamentary Additions to Trusts Acts of 1991 and 1960  
 Uniform Transfers to Minors Act  
 Uniform Trusts Act

## State-Specific Practice Materials

DATABASE	IDENTIFIER
<p><b>All State and General Estate Planning and Probate Forms, Clauses, and Checklists</b>  <b>Individual State Estate Planning and Probate Forms, Clauses, and Checklists</b></p> <p>Forms, clauses, and checklists from West publications, including <i>West's® Legal Forms</i>, <i>Nichols Cyclopedic of Legal Forms Annotated</i>, <i>McGaffey Legal Forms with Tax Analysis</i>, and <i>American Jurisprudence Legal Forms 2d</i>, that relate to estate planning and probate. Forms, clauses, and checklists from individual states (CA, CO, CT, FL, GA, IA, IL, IN, KY, LA, MA, MD, MI, MN, MO, MS, NC, NJ, NY, OH, OK, PA, SC, TN, TX, VA, WA, and WI) can be found in databases with the identifier XX-EPPFORM, where XX is a state's two-letter postal abbreviation.</p>	<p>EPPFORM-ALL            XX-EPPFORM</p>
<p><b>Individual State National Business Institute CLE Estate Planning and Probate</b></p> <p>Selected documents relating to estate planning and probate from National Business Institute continuing legal education (CLE) programs in 48 states (all states except AK and SD). XX in the database identifier is a state's two-letter postal abbreviation. Coverage begins with 2004.</p>	NBI-XXEPP
<b>CALIFORNIA</b>	
<p><b>California Civil Practice–Probate and Trust Proceedings</b></p> <p>A forms set that focuses on probate and trust proceedings in California. The text is presented in a practical, how-to style and provides analysis of relevant statutes, rules, regulations, and reported decisions.</p>	CCP-PROB
<p><b>California Code Forms with Practice Commentaries: Estate Planning and Probate</b></p> <p>Forms, clauses, and checklists from <i>West's California Code Forms with Practice Commentaries</i> that relate to estate planning and probate.</p>	CACF-EPP
<p><b>California Community Property Law</b></p> <p>Full text of <i>California Community Property Law</i>, 2007 Edition, which covers marital property rights in California with detailed analysis and discussion of the cases and statutes regulating those rights.</p>	CACPL
<p><b>California Estate Planning and Probate</b></p> <p>Materials related to estate planning and probate from the California text and legal forms databases available on Westlaw, including all documents from the CCP-PROB, The Rutter Group–California Practice Guide: Probate (TRG-CAPROBTE), and California Transactions Forms–Estate Planning (CTF-EP) databases. Also includes selected documents from the West's California Code Forms with Practice Commentaries (CACF) and California Jurisprudence (CAJUR) databases. Coverage varies by source.</p>	CA-EPP
<p><b>California Judicial Forms–Estate Planning and Probate</b></p> <p>Estate planning and probate materials from <i>West's California Judicial Council Forms</i>. The forms can be viewed in PDF.</p>	CAJCF-EPP

<b>California Jurisprudence: Estate Planning and Probate</b>	CAJUR-EPP
Materials from <i>California Jurisprudence 3d</i> that relate to estate planning and probate.	
<b>California Transactions Forms–Estate Planning</b>	CTF-EP
Full text of <i>California Transactions Forms–Estate Planning</i> , which includes information about California estate-planning practices, avoiding malpractice, gift and estate taxes, the generation-skipping transfer (GST) tax, real property taxes, beneficiaries, gifts, the durable power of attorney, family business estate planning, nonprobate transfers of property, contractual agreements relating to property disposition, trusts, and wills.	
<b>The Rutter Group–California Practice Guide: Probate</b>	TRG-CAPROBTE
Full text of the 2007 edition of the <i>California Practice Guide: Probate</i> , which provides insight into how to handle both routine and complex decedents' estate administrations in California.	
<b>West's California Code Forms with Commentaries: Probate</b>	CACF-PROB
Forms from <i>West's California Code Forms with Practice Commentaries</i> that are related to the California Probate Code.	
<b>CONNECTICUT</b>	
<b>Connecticut Estates–Texts and Periodicals</b>	CTEP-TEXTS
Full text of the following treatises on Westlaw relating to estate planning and the administration of decedents' estates in the state of Connecticut: <i>Death Taxes in Connecticut; Drafting Trusts in Connecticut; Drafting Wills in Connecticut; Incapacity, Powers of Attorney, and Adoption in Connecticut; Probate Jurisdiction and Procedure in Connecticut; Probate Litigation in Connecticut; Revocable Trusts and Trust Administration in Connecticut</i> ; and <i>Settlement of Estates in Connecticut</i> .	
<b>Death Taxes in Connecticut</b>	CT-DTAXES
Full text of <i>Death Taxes in Connecticut</i> , Third Edition, which includes chapters on the nature and theory of state death taxation, the succession tax, estate taxes, the Connecticut income tax on decedents' estates, the Connecticut gift tax, and the GST tax.	
<b>Drafting Trusts in Connecticut</b>	CT-TRUSTS
Text of <i>Connecticut Estates Practice: Drafting Trusts</i> , Second Edition. Prepared in cooperation with the Connecticut Probate Court Administrators Office, the treatise provides step-by-step guidance on the drafting of trust documents in Connecticut estates practice with an emphasis on detailed knowledge of the client's intent and how it can be captured. It includes model trust forms and covers topics such as inter vivos, revocable, and irrevocable life insurance and estate reduction trusts; dispositive trust provisions for descendants; appointment, removal, fees, and exculpation of trustees; and administrative clauses.	
<b>Drafting Wills in Connecticut</b>	CT-WILLS
Text of <i>Connecticut Estates Practice: Drafting Wills</i> , Second Edition. Produced in cooperation with the Connecticut Probate Court Administrators Office, the treatise offers practical guidance on will and codicil drafting techniques and includes such features as client intake forms, sample clauses, model wills, and expert commentary.	
<b>Incapacity, Powers of Attorney, and Adoption in Connecticut</b>	CT-IPAA
Text of <i>Incapacity, Powers of Attorney, and Adoption in Connecticut</i> , Third Edition. Prepared in cooperation with the Connecticut Probate Court Administrators Office, the treatise covers the essential parts of estates practice in Connecticut, including conservatorships; guardianships; estate management; adoption and parental rights; powers of attorney, including durable and springing powers of attorney; and health care planning. It also includes more than 140 forms for easy drafting of documents.	
<b>Probate Jurisdiction and Procedure in Connecticut</b>	CT-PROBJUR
Full text of <i>Probate Jurisdiction and Procedure in Connecticut</i> , Second Edition, which covers all aspects of practicing before Connecticut probate courts. The treatise includes chapters on probate courts and judges, probate court jurisdiction and powers, probate court procedures and rules, and probate bonds.	

<b>Probate Litigation in Connecticut</b>	CT-PROBLIT
Text of <i>Probate Litigation in Connecticut</i> , Second Edition. Prepared in cooperation with the Connecticut Probate Court Administrators Office, the treatise provides a detailed examination of all kinds of probate litigation and offers convenient practice aids including forms. Chapter titles include Will and Lifetime Transfer Contests; Will and Trust Construction Proceedings; Challenging Probate Court Decrees; Fiduciary Litigation; Probate Bonds; Evidence in Probate Litigation; and Appeals.	
<b>Revocable Trusts and Trust Administration in Connecticut</b>	CT-REVTR
Full text of <i>Revocable Trusts and Trust Administration in Connecticut</i> , which covers the principles of revocable trusts—what they are, the advantages and disadvantages of using them, and how they compare to wills—and offers insights into the various aspects of trust administration, such as investments; distributions and divisions; and trustee liability, litigation, and removal. The treatise also includes numerous forms and practice tips.	
<b>Settlement of Estates in Connecticut</b>	CT-SOE
Text of <i>Settlement of Estates in Connecticut</i> , Second Edition. Prepared in cooperation with the Connecticut Probate Court Administrators Office, the treatise covers every phase of the probate and estate management process from the time of death through the distribution of an estate's assets. In addition to the typical case, the treatise covers unusual and complicated issues, such as long-arm jurisdictional statutes, administration de bonis non, foreign administration of the estate of a Connecticut domiciliary, and joinder of parties in a lawsuit involving an accounting of an insolvent estate. It also includes more than 165 ready-to-use forms and citations to hundreds of cases and statutes.	
<b>FLORIDA</b>	
<b>Florida Bar Continuing Legal Education Materials—Estate Planning and Probate</b>	FL-EPPCLE
Full-text materials relating to estate planning and probate from CLE courses offered by the Florida Bar. Coverage begins with 1991.	
<b>Florida Estate Planning and Probate Texts</b>	FLEP-TEXTS
Full text of the following treatises, which relate to estate planning and the administration of decedents' estates in the state of Florida: <i>Florida Law of Trusts and Trawick's Redfearn Wills and Administration in Florida</i> .	
<b>Florida Guardianship Law and Procedure</b>	FL-GUARD
Full text of <i>Florida Guardianship Law and Procedure</i> , Second Edition, which discusses the applicable Florida statutes, probate court rules, and local requirements that govern most of the proceedings and situations encountered by guardians and their counsel. The treatise explains determination of incapacity proceedings, the qualification and selection of guardians, and the duties and compensation of guardians, and analyzes the differing powers and duties of emergency temporary guardians, guardians of adults, and guardians of minors.	
<b>Florida Jur Forms Legal and Business—Estate Planning and Probate</b>	FL-EPPLF
Materials relating to estate planning and probate from <i>Florida Jurisprudence Forms: Legal and Business</i> .	
<b>Florida Jurisprudence: Estate Planning and Probate</b>	FLJUR-EPP
Sections from <i>Florida Jurisprudence 2d</i> that relate to estate planning and probate.	
<b>Florida Law of Trusts</b>	FL-TRUST
Full text of <i>Florida Law of Trusts</i> , Fourth Edition, a treatise that covers Florida law regarding trusts and fiduciary relationships, including creation, modification, and duration of trusts; capacity, powers, duties, and liabilities of a trustee; trust beneficiaries; administration of the trust estate; implied trusts; charitable trusts; and special-purpose trusts.	
<b>Florida Pleading and Practice Forms: Estate Planning and Probate</b>	FL-EPPPP
Materials relating to estate planning and probate from <i>Florida Pleading and Practice Forms</i> .	
<b>Florida Practice Series: Estate Planning and Probate</b>	FLPRAC-EPP
Materials relating to estate planning and probate from West's Florida Practice Series.	

<b>Trawick's Redfearn Wills and Administration in Florida</b>	FL-WILLS
Full text of <i>Redfearn's Wills and Administration in Florida</i> , 2008 Edition, a comprehensive guide that covers all stages of estate administration in Florida from the petition for letters to the final discharge of the personal representative or guardian, including construction of wills and other testamentary instruments, intestate succession, adversary proceedings, distribution of the estate, gifts, and trusts.	
<b>GEORGIA</b>	
<b>Brown Georgia Pleading, Practice, and Legal Forms: Estate Planning and Probate</b>	GAPPLF-EPP
Estate planning and probate materials from <i>Brown's Georgia Pleading, Practice, and Legal Forms Annotated</i> , Second Edition.	
<b>Georgia Estate Planning and Probate Texts</b>	GAEP-TEXTS
Full text of the following treatises, which relate to estate planning and the administration of decedents' estates in the state of Georgia: <i>Georgia Probate and Administration with Forms</i> and <i>Redfearn's Wills and Administration in Georgia</i> .	
<b>Georgia Forms Legal and Business—Estate Planning and Probate</b>	GA-EPPLF
Estate planning and probate materials from <i>Georgia Forms: Legal and Business</i> .	
<b>Georgia Jurisprudence: Estate Planning and Probate</b>	GAJUR-EPP
Sections from <i>Georgia Jurisprudence</i> that relate to estate planning and probate.	
<b>Georgia Probate and Administration with Forms</b>	GAPROBATE
Text of <i>Georgia Probate and Administration with Forms</i> , Third Edition, a guide to probate law in Georgia that covers the administration of decedents' estates, with an emphasis on practice and procedures under the Revised Probate Code of 1998.	
<b>Redfearn Wills and Administration in Georgia</b>	GAWILLSADM
Text of <i>Redfearn's Wills and Administration in Georgia</i> , Sixth Edition, a comprehensive guide covering all stages of estate administration in Georgia from the petition for letters to the final discharge of the personal representative or guardian.	
<b>ILLINOIS</b>	
<b>Horner Probate Practice and Estates</b>	HORNER-PPE
Text of <i>Horner Probate Practice and Estates</i> , which covers the administration of decedents' estates in the state of Illinois, with an emphasis on practice and procedures under the Probate Code of 1975, including will contests; qualifications, duties, and powers of executors and administrators; durable powers of attorney; guardianships; and federal and state inheritance, estate, gift, and GST taxes.	
<b>Illinois Civil Practice Forms: Estate Planning and Probate</b>	IL-EPPCIVPRAC
Estate planning and probate materials from <i>Illinois Civil Practice Forms</i> .	
<b>Illinois Estate Planning and Probate Texts</b>	ILEP-TEXTS
All documents from the HORNER-PPE database and selected documents relating to estate planning and probate from the Illinois Forms Legal and Business database (IL-LF).	
<b>Illinois Forms Legal and Business—Estate Planning and Probate</b>	IL-EPPLF
Estate planning and probate materials from <i>Illinois Forms: Legal and Business</i> .	
<b>Illinois Law and Practice: Estate Planning and Probate</b>	IL-EPPLP
Estate planning and probate materials from <i>Illinois Law and Practice</i> .	
<b>INDIANA</b>	
<b>Indiana Estate Planning and Probate Texts</b>	INEP-TEXTS
Full text of <i>Anderson's Probate Forms</i> (volumes 25 and 25A of the Indiana Practice Series) and <i>Anderson's Wills, Trusts, and Estate Planning</i> (volumes 26 and 26A).	
<b>Indiana Law Encyclopedia: Estate Planning and Probate</b>	IN-EPPENC
Estate planning and probate materials from <i>West's Indiana Law Encyclopedia</i> .	

## IOWA

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<b>Iowa Practice Series—Estate Planning and Probate</b> Estate planning and probate materials from the Iowa Practice Series.	IAPRAC-EPP
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## KENTUCKY

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<b>Baldwin's Kentucky Wills and Trusts</b> Full text of <i>Baldwin's Kentucky Wills and Trusts</i> , a practical guide to preparing wills and trusts in Kentucky. The treatise provides the tools you need to develop effective estate plans; minimize estate and inheritance taxes; and draft wills, trusts, and other instruments. Sample forms are also included.	KYWT
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<b>Kentucky Forms and Transactions—Estate Planning and Probate</b> Estate planning and probate materials from <i>Kentucky Forms and Transactions</i> .	KYFT-EPP
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<b>Kentucky Intestacy, Wills, and Probate</b> Full text of the 2007 edition of <i>Kentucky Intestacy, Wills, and Probate</i> , which provides practical guidance on the law of intestate succession, wills, probate, and inheritance taxes in Kentucky.	KYINT
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<b>Kentucky Practice—Probate Practice and Procedure</b> <i>Probate Practice and Procedure</i> volumes from the Kentucky Practice Series.	KYPRAC-PRP
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## LOUISIANA

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<b>Estate Planning in Louisiana</b> Full text of <i>Estate Planning in Louisiana</i> , Second Edition, which provides an overview of the U.S. and Louisiana laws that affect the estate-planning process, as well as the basic considerations and techniques in lifetime, testamentary, and postmortem estate planning. Part of the Louisiana Practice Series.	LAPRAC-EP
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<b>Louisiana Civil Law Treatise: Estate Planning and Probate</b> Estate planning and probate materials from the Louisiana Civil Law Treatise Series.	LACIVL-EPP
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<b>Louisiana Civil Practice Forms: Estate Planning and Probate</b> Estate planning and probate materials from <i>Louisiana Civil Practice Forms</i> , Third Edition.	LAPRAC-EPPCF
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<b>Louisiana Estate Planning and Probate Texts</b> Full text of <i>Estate Planning in Louisiana</i> (volumes 1 and 2 of the Louisiana Practice Series) and <i>Successions and Donations and Trusts</i> (volumes 10 and 11 of the Louisiana Civil Law Treatise).	LAEP-TEXTS
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## MARYLAND

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<b>Maryland Institute for Continuing Professional Education of Lawyers (MICPEL)—Estate Planning and Probate</b> Full-text materials relating to estate planning and probate from CLE courses offered by MICPEL. Coverage begins with 1990.	MD-EPPCLE
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<b>Maryland Law Encyclopedia: Estate Planning and Probate</b> Estate planning and probate materials from the <i>Maryland Law Encyclopedia</i> .	MD-EPPENC
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## MASSACHUSETTS

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<b>Massachusetts Continuing Legal Education Materials—Estate Planning and Probate</b> Full-text materials relating to estate planning and probate from CLE courses offered by Massachusetts Continuing Legal Education, Inc. Coverage begins with 1987.	MA-EPPCLE
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<b>Massachusetts Practice Series: Estate Planning and Probate</b> Materials from the Massachusetts Practice Series relating to estate planning and probate.	MAPRAC-EPP
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## MICHIGAN

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<b>Michigan Civil Jurisprudence: Estate Planning and Probate</b>	MIJUR-EPP
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Sections from *Michigan Civil Jurisprudence* that relate to estate planning and probate.

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<b>Michigan Civil Practice Forms: Estate Planning and Probate</b>	MI-EPPCIVPRAC
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Estate planning and probate materials from *Michigan Civil Practice Forms*.

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<b>Michigan Court Rules Practice–Estate Planning and Probate</b>	MICRP-EPP
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Estate planning and probate materials from *Michigan Court Rules Practice*.

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<b>Michigan Legal Forms–Estate Planning and Probate</b>	MI-EPPLF
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Estate planning and probate materials from *Michigan Legal Forms*.

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<b>Michigan Probate: A Practice Systems Library Manual</b>	MICHPROB
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Full text of *Michigan Probate: A Practice Systems Library Manual*, which contains checklists, forms, sample letters, statutory and case law references, and expert advice, along with the full text of Michigan probate laws.

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<b>Michigan SCAO Approved Forms–Estate Planning and Probate</b>	MISCAO-EPPFRM
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Estate planning and probate forms approved by the Michigan State Court Administrative Office (SCAO). The forms can be viewed in PDF.

## MINNESOTA

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<b>Minnesota Practice Series: Estate Planning and Probate</b>	MNPRAC-EPP
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Materials from the Minnesota Practice Series relating to estate planning and probate.

## MISSISSIPPI

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<b>Mississippi Probate and Estate Administration</b>	MSPRAC-PRB
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Full text of *Mississippi Probate and Estate Administration*, a guide to the practical application of the probate statutes. The treatise covers the administration of both testate and intestate estates and discusses each phase of probate and administration, from locating a decedent's will to the final accounting. It also includes a discussion of the rapidly changing area of income, gift, and estate tax issues and contains useful forms.

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<b>Wills and Administration of Estates in Mississippi</b>	MSPRAC-WLS
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Text of *Wills and Administration of Estates in Mississippi*, a treatise that provides an overview of wills and estate administration in Mississippi. Topics covered include intestate succession, administering intestate estates, executing writings, revocation of wills, limitations on testamentary power, probating wills, will contests, and administering testate estates.

## MISSOURI

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<b>Missouri Estate Planning and Probate Texts</b>	MOEP-TEXTS
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Full text of volumes 3 (*Probate Forms Manual*); 4 (*Probate Code Manual*); 4A and 4B (*Probate and Surrogate Laws Manual*); and 5, 5A, 5B, 5C, and 5D (*Probate Law and Practice*) of the Missouri Practice Series.

## NEW JERSEY

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<b>New Jersey Estate Planning and Probate Texts</b>	NJEP-TEXTS
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Full text of *Wills and Administration* (volumes 5 through 8A of the New Jersey Practice Series) and the volumes relating to estate planning from *New Jersey Forms Legal and Business*.

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<b>New Jersey Forms Legal and Business–Estate Planning and Probate</b>	NJ-EPPLF
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Estate planning and probate materials from *New Jersey Forms Legal and Business*.

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<b>New Jersey Pleading and Practice Forms: Estate Planning and Probate</b>	NJ-EPPPP
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Estate planning and probate materials from *New Jersey Pleading and Practice Forms*.

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<b>New Jersey Practice Series: Estate Planning and Probate</b>	NJPRAC-EPP
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Estate planning and probate materials from the New Jersey Practice Series.

## NEW YORK

<b>Carmody-Wait 2d New York Practice with Forms—Estate Planning and Probate</b>	CW2D-EPP
Documents relating to estate planning and probate from <i>Carmody-Wait</i> , Second Edition, an encyclopedia of civil practice and criminal procedure in New York.	
<b>Elder Law and Guardianship in New York</b>	NYELDGUARD
Full text of <i>Elder Law and Guardianship in New York</i> , which examines the basic rules and regulations that apply to elder law and guardianship in New York. The treatise devotes special consideration to the financing of nursing home care through private funding and Medicaid.	
<b>Harris 5th Edition New York Estates Multibase</b>	HARRIS
Full text of <i>Harris' New York Estates Practice Guide: Estate Planning and Taxation</i> , Fifth Edition, and <i>Harris' New York Estates Practice Guide: Probate, Administration, and Litigation</i> , Fifth Edition.	
<b>Harris 5th Edition New York Estates: Estate Planning and Taxation</b>	HARRIS-TAX
Full text of <i>Harris' New York Estates Practice Guide: Estate Planning and Taxation</i> , Fifth Edition, which covers the estate planning process under New York law, including the drafting and execution of wills, living trusts, marital-deduction planning, charitable planning, the transfer tax system, GST tax, lifetime gifts, and irrevocable lifetime trusts.	
<b>Harris 5th Edition New York Estates: Probate, Administration, and Litigation</b>	HARRISPROB
Full text of <i>Harris' New York Estates Practice Guide: Probate, Administration, and Litigation</i> , Fifth Edition, which covers the administration of decedents' estates under New York law, including postmortem tax planning.	
<b>New York Elder Law Handbook</b>	PLIREF-NYELD
Text of the Practising Law Institute's (PLI's) <i>New York Elder Law Handbook</i> , a comprehensive overview of the benefits available to elderly New York residents, including Social Security benefits and supplemental security income; Medicare, supplemental medical insurance, and Medicaid; home care, protective services, and housing law; nursing homes; health care decision making; veterans' benefits; and retirement plans.	
<b>New York Elder Law Practice</b>	NYELDLAW
Full text of the 2007 edition of <i>New York Elder Law Practice</i> , which explains how to handle problems facing senior clients. The treatise includes pointers, case studies, checklists, suggested language for legal drafting, and model forms.	
<b>New York Estate Planning and Probate Texts</b>	NYEP-TEXTS
All documents from the HARRISPROB, HARRIS-TAX, and New York Practice Series: Trusts and Estates Practice in New York (NYPRAC-TEP) databases and selected documents relating to estate planning and probate from the West's McKinney's® Forms Multibase (MCF-ALL).	
<b>New York Forms Legal and Business—Estate Planning and Probate</b>	NY-EPPLF
Estate planning and probate materials from <i>New York Forms: Legal and Business</i> .	
<b>New York Jurisprudence 2d: Estate Planning and Probate</b>	NYJUR-EPP
Sections from <i>New York Jurisprudence 2d</i> that relate to estate planning and probate.	
<b>New York Law Materials from Both Course Handbooks and Reference Books—Estate Planning and Probate</b>	PLINY-EPPALL
Documents relating to estate planning and probate from the New York Practice Skills Course Handbook Series of CLE materials published by PLI and the PLI reference book <i>New York Elder Law Handbook</i> . Coverage begins with October 1987.	
<b>New York Practice Series: Trusts and Estates Practice in New York</b>	NYPRAC-TEP
Full text of <i>Trusts and Estates Practice in New York</i> , which is part of the New York Practice Series. The treatise provides detailed information about trusts and estates practice in the state of New York, including all stages of lifetime gifts and planning for incapacity, estate planning, probate and estate administration, estate tax planning, and postmortem planning.	

<b>New York Wills</b>	NYWILLS
Full text of <i>New York Wills</i> , which contains 35 ready-to-use wills, ranging from simple wills without trust provisions to complex documents for estates worth millions of dollars. The treatise discusses the essential features of each testamentary plan and when each will should be used, along with specific matters, such as income tax matters.	
<b>Practising Law Institute New York Practice Skills–Estate Planning and Probate</b>	PLI-EPPNY
Documents relating to estate planning and probate from the New York Practice Skills Course Handbook Series of CLE materials published by PLI. Coverage begins with October 1987.	
<b>West’s McKinney’s Forms–Estates and Surrogate Practice</b>	MCF-ESP
Commentary, forms, and precedents covering issues related to the Estates, Powers, and Trusts Law, and the Surrogate’s Court Procedure Act codified in <i>McKinney’s Consolidated Laws of New York Annotated</i> <sup>®</sup> , including procedural considerations, wills, descent and distribution of property, the administration of estates, trusts, fiduciary responsibilities, and estate assets and accounting.	
<b>NORTH CAROLINA</b>	
<b>Edwards’ North Carolina Probate Handbook</b>	NC-PROBHBK
Full text of the <i>North Carolina Probate Handbook</i> , which focuses on the procedural steps in the administration of an estate in North Carolina. Covering the steps in the order they are encountered in the administrative process, the handbook outlines the principles of law applicable to each step, makes practical suggestions, and includes the forms necessary to complete each step.	
<b>North Carolina Estate Settlement Practice Guide</b>	NCPRAC-EST
Full text of the <i>North Carolina Estate Settlement Practice Guide</i> , which discusses settlement of estates in chronological order from the appointment of a personal representative to the final accounting and closing of an estate. The treatise includes illustrations; forms, including official court forms; checklists; and tips on how to avoid potential malpractice traps.	
<b>North Carolina Index: Estate Planning and Probate (Strong’s)</b>	NCINDEX-EPP
Estate planning and probate materials from <i>Strong’s North Carolina Index 4th</i> .	
<b>Wiggins Wills and Administration of Estates in North Carolina</b>	NC-WIGGINS
Full text of <i>Wiggins Wills and Administration of Estates in North Carolina</i> , Fourth Edition, which provides a history of the evolution of probate law, both statutory and case law; an analysis of legislative changes; and a discussion of areas of antiquity in the present law that hinder the functioning of the probate court and the settlement of estates. In addition, the treatise covers some of the fundamental rules of law dealing with federal, state, and local taxes. Topics covered include history of wills, holographic wills, nuncupative wills, testamentary capacity, undue influence, fraud and mistake, execution of wills, attestation of wills, revocation of wills, probate, and devises.	
<b>OHIO</b>	
<b>Baldwin’s Ohio Practice–Merrick-Rippner Probate Law</b>	OHPRAC-PROB
Full text of <i>Baldwin’s Ohio Practice–Merrick-Rippner Probate Law</i> , which covers all major issues arising in the probate of an estate in Ohio.	
<b>Ohio Estate Planning and Probate Texts</b>	OHEP-TEXTS
Full text of the <i>Probate Law Journal of Ohio and Baldwin’s Ohio Practice–Merrick-Rippner Probate Law</i> . Coverage varies by source.	
<b>Ohio Forms and Transactions: Estate Planning and Probate</b>	OHFT-EPP
Estate planning and probate forms and checklists from <i>Ohio Forms and Transactions</i> .	
<b>Ohio Jurisprudence: Estate Planning and Probate</b>	OHJUR-EPP
Sections from <i>Ohio Jurisprudence 3d</i> that relate to estate planning and probate.	
<b>Ohio Legal Forms–Estate Planning and Probate</b>	OH-EPPLF
Estate planning and probate materials from <i>Ohio Forms: Legal and Business</i> .	

<b>Probate Law Journal of Ohio</b>	OHPRLJ
A newsletter containing authoritative articles by Ohio judges and attorneys on a variety of probate-related topics, a legislative scorecard that reports on the status of pending Ohio probate legislation, and summaries of recent Ohio court decisions affecting probate practice. Coverage begins with September/October 2000.	
<b>OKLAHOMA</b>	
<b>Oklahoma Probate Law and Practice</b>	OK-PROB
Text of <i>Probate Law and Practice with Forms 3d</i> , a treatise covering the administration of decedents' estates in Oklahoma, including trusts and the estates of children and incompetents, and the <i>Oklahoma Probate Handbook</i> , which covers probate procedures and the taxation of decedents, estates, and trusts, as well as statutory provisions concerning probate, trusts, guardianships, powers of attorney, and related matters. Sample wills and trust agreements are also included.	
<b>Vernon's Oklahoma Forms: Estate Planning and Probate</b>	VRN-EPPOKFORM
Estate planning and probate materials from <i>Vernon's® Oklahoma Forms 2d</i> .	
<b>PENNSYLVANIA</b>	
<b>Pennsylvania Estate Planning and Probate Texts</b>	PAEP-TEXTS
Materials relating to probate, estates, and trusts from <i>West's Pennsylvania Forms, Summary of Pennsylvania Jurisprudence 2d</i> , and <i>Standard Pennsylvania Practice</i> .	
<b>Standard Pennsylvania Practice—Probate, Estates, and Trusts</b>	SPP-ESTATE
Selected materials from <i>Standard Pennsylvania Practice</i> relating to probate, estates, and trusts in the state of Pennsylvania.	
<b>Summary of Pennsylvania Jurisprudence 2d—Probate, Trusts, and Estates</b>	PAJUR-ESTATE
Probate, trusts, and estates materials from the <i>Summary of Pennsylvania Jurisprudence 2d</i> , a modern comprehensive statement of Pennsylvania law.	
<b>West's Pennsylvania Forms—Estate Planning and Administration</b>	PAFORMS-EPP
Materials from <i>West's Pennsylvania Forms</i> relating to estate planning and estate administration in the state of Pennsylvania.	
<b>SOUTH CAROLINA</b>	
<b>South Carolina Forms Legal and Business: Estate Planning and Probate</b>	SC-EPPLF
Estate planning and probate materials from <i>South Carolina Legal and Business Forms</i> .	
<b>South Carolina Jurisprudence: Estate Planning and Probate</b>	SCJUR-EPP
Sections from <i>South Carolina Jurisprudence</i> that relate to estate planning and probate.	
<b>TENNESSEE</b>	
<b>Tennessee Forms Legal and Business: Estate Planning and Probate</b>	TN-EPPLF
Estate planning and probate materials from <i>Tennessee Legal and Business Forms</i> .	
<b>Tennessee Practice Series Legal Forms: Estate Planning and Probate</b>	TNPRAC-EPPLF
Estate planning and probate legal forms from the Tennessee Practice Series.	
<b>Tennessee Practice Series: Probate</b>	TNPRAC-PRB
Full text of <i>Probate</i> , which is part of the Tennessee Practice Series. The treatise provides Tennessee lawyers with an integrated system for the efficient management of a decedent's estate, a minor's guardianship, and an impaired adult's conservatorship. The treatise serves as a summary reference point for estate administration of all types.	
<b>TEXAS</b>	
<b>Stevenson's Texas Legal Practice Forms: Estate Planning and Probate</b>	TX-EPPLPF
Estate planning and probate materials from <i>Stevenson's Texas Legal Practice Forms</i> .	

<b>Texas Estate Planning and Probate Texts</b>	TXEP-TEXTS
Full text of the Texas Practice Series volumes <i>Texas Law of Wills</i> (volumes 9 and 10) and <i>Probate and Decedents' Estates</i> (volumes 17 and 18), the <i>Texas Practice Guide: Probate</i> , and the <i>Texas Practice Guide: Wills, Trusts, and Estate Planning</i> . The database also includes documents relating to estate planning and probate from <i>Texas Jurisprudence 3d</i> and <i>West's Texas Forms</i> .	
<b>Texas Forms Legal and Business: Estate Planning and Probate</b>	TX-EPPLF
Estate planning and probate materials from <i>Texas Forms Legal and Business</i> .	
<b>Texas Jurisprudence Pleading and Practice Forms: Estate Planning and Probate</b>	TX-EPPPP
Estate planning and probate materials from <i>Texas Jurisprudence Pleading and Practice Forms 2d</i> .	
<b>Texas Practice Guide: Probate</b>	TXPG-PROB
Full text of <i>Texas Practice Guide: Probate</i> , 2007 Edition, which covers all aspects of probate in Texas and provides significant practice tips and examples to aid the practitioner. Topics include pleadings and procedures for probating a will, establishing a formal administration, appointing administrators or personal representatives, handling claims against the decedent's estate, and handling an accounting. It also includes an overview of current guardianship law.	
<b>Texas Practice Guide: Wills, Trusts, and Estate Planning</b>	TXPG-WILLS
Full text of <i>Texas Practice Guide: Wills, Trusts, and Estate Planning</i> , 2006 Edition, which covers all aspects of estate planning from managing the attorney-client relationship, gathering information, and counseling clients to the substantive law of wills and trusts, transfer taxation, taxation of trusts and estates, retirement planning, lifetime planning, dispositive planning, business planning, tax planning, planning for family limited partnerships, charitable planning, and postmortem planning.	
<b>Texas Practice Series: Estate Planning and Probate</b>	TXPRAC-EPP
Estate planning and probate materials from the Texas Practice Series.	
<b>VIRGINIA</b>	
<b>Virginia Practice Series: Estate Planning and Probate</b>	VAPRAC-EPP
Estate planning and probate materials from the Virginia Practice Series.	
<b>WASHINGTON</b>	
<b>Washington Practice Series: Estate Planning and Probate</b>	WAPRAC-EPP
Materials from the Washington Practice Series relating to estate planning and probate.	
<b>WISCONSIN</b>	
<b>Wisconsin Estate Planning and Probate Texts</b>	WIEP-TEXTS
Full text of <i>Wisconsin Probate Law and Practice</i> and <i>Wisconsin Legal Forms: Estate Planning</i> .	
<b>Wisconsin Legal Forms: Estate Planning and Probate</b>	WI-EPPLF
Estate planning and probate materials from <i>Wisconsin Legal Forms</i> .	
<b>Wisconsin Practice Series: Estate Planning and Probate</b>	WIPRAC-EPP
Estate planning and probate materials from the Wisconsin Practice Series.	
<b>Wisconsin Probate Law and Practice</b>	WIPLP
Full text of <i>Wisconsin Probate Law and Practice</i> , which answers substantive and procedural questions concerning probate law in Wisconsin. Key areas discussed include wills, probate procedures, estate taxes, administration and distribution of estates, trusts, guardianships, mental health proceedings, and adoption.	

## RIA Materials

DATABASE	IDENTIFIER
<p><b>RIA Estate Planning Collection Complete</b></p> <p>The complete RIA Estate Planning Collection, which contains planning tips and recommendations from estate-planning experts, including sample client letters and interview questionnaires, sample wills and clauses, and checklists. Includes summaries of every state's inheritance, estate, and gift tax laws, with current tax rates.</p>	RIA-EST
<p><b>RIA Estate Checklists</b></p> <p>Estate-planning checklists from the RIA Estate Planning Collection, including checklists for the execution of a will and the filing of income tax returns for an estate or a decedent.</p>	RIA-ESTC
<p><b>RIA Estate Client Letters</b></p> <p>Client letters from the RIA Estate Planning Collection that can be used as guides for client correspondence related to estate planning and administration, including letters advising a client on how to keep life insurance proceeds out of an estate or informing clients about the gift tax annual exclusion.</p>	RIA-ESTCL
<p><b>RIA Estate Filled In Forms</b></p> <p>Samples of filled-in forms from the RIA Estate Planning Collection, providing step-by-step explanations for filling out estate planning and administration tax forms. Examples include Form 8615 for computing the kiddie tax and Form 706, Schedule R, for computing the GST tax.</p>	RIA-ESTF
<p><b>RIA Estate IRS Sample Correspondence</b></p> <p>Sample correspondence from the RIA Estate Planning Collection that covers estate planning issues addressed to the Internal Revenue Service (IRS) from practitioners on behalf of clients, including a request for ruling and a request for prompt assessment of income taxes.</p>	RIA-ESTIRS
<p><b>RIA Estate Planners Alert</b></p> <p>Articles from RIA's monthly newsletter covering legislative, judicial, and administrative developments relating to estate planning issues, including estate, gift, and GST taxes; setting up and administering trusts; valuation of annuities, life estates, remainders, and reversions for estate, gift, and income tax purposes; powers of attorney; and will-drafting techniques. Coverage begins with August 1995.</p>	RIA-ESTPA
<p><b>RIA Estate Planning</b></p> <p>Estate planning strategies from the RIA Estate Planning Collection, covering all tax aspects of estate planning, including tax implications.</p>	RIA-ESTP
<p><b>RIA Estate Planning Analysis</b></p> <p>Estate planning analysis from the RIA Estate Planning Collection, which provides concise editorial analysis of all the tax aspects of estate planning, including illustrative examples by RIA editors.</p>	RIA-ESTA
<p><b>RIA Estate State Summaries</b></p> <p>Summaries of the estate, inheritance, gift, and GST tax laws of the 50 states, plus the District of Columbia and Puerto Rico, from the RIA Estate Planning Collection.</p>	RIA-ESTS
<p><b>RIA International Estate Tax Treaties and Explanations</b></p> <p>The full text of estate tax treaties between the United States and other countries and editorial explanations from the RIA International Tax Library.</p>	RIA-ESTTEX
<p><b>RIA Tax Advisors Planning System Title 10: Estate and Gift Planning for the Business Owner</b></p> <p><i>Estate and Gift Planning for the Business Owner</i>, title 10 of the RIA Tax Advisors Planning System, analyzes wealth transfer and tax planning with a focus on issues of importance to business owners who want to accumulate wealth and then pass it to desired successors with as little business disruption and as little transfer tax as possible. It includes a discussion of the interrelationship of income, estate, gift, and GST taxes.</p>	RIA-TAPSPLAN

<b>RIA Tax Advisors Planning System Title 31: Techniques for Estate Planning with Life Insurance</b>	RIA-TAPSEPLI
<i>Techniques for Estate Planning with Life Insurance</i> , title 31 of the RIA Tax Advisors Planning System, discusses life insurance products and the uses of life insurance in estate planning, including the income, gift, estate, and GST tax consequences of using life insurance in estate planning, as well as using irrevocable life insurance trusts.	
<b>RIA Tax Advisors Planning System Title 33: Estate Planning Strategies Using Trusts</b>	RIA-TAPSEPT
<i>Estate Planning Strategies Using Trusts</i> , title 33 of the RIA Tax Advisors Planning System, provides practical insights into the estate-planning opportunities associated with drafting trusts. It discusses the advantages and disadvantages of various trust devices and provides guidance on how you can draft different types of trusts for estate-planning purposes.	
<b>RIA Tax Advisors Planning System Title 38: Using Employee Benefits in Estate Planning</b>	RIA-TAPSEBEP
<i>Using Employee Benefits in Estate Planning</i> , title 38 of the RIA Tax Advisors Planning System, covers the key issues encountered when planning for employee benefits, including management and disposition of assets under the current federal transfer tax system, identifying planning issues that arise with respect to specific employee benefits (e.g., qualified plan benefits and life insurance), and tax-saving techniques for specific situations (e.g., planning for transfers to charitable organizations and estate planning for the highly compensated employee).	
<b>RIA Tax Advisors Planning System Title 40: Post-Mortem Estate Planning</b>	RIA-TAPSPMORT
<i>Post-Mortem Estate Planning</i> , title 40 of the RIA Tax Advisors Planning System, discusses the variety of postmortem techniques available to minimize income, estate, and GST taxes, as well as providing guidance on how to balance the effect of the overall tax burden between the estate, as a separate tax entity, and the beneficiaries of the estate.	
<b>RIA United States Tax Reporter—Estate Annotations</b>	RIA-USTREST-ANN
Estate tax annotations from RIA's <i>United States Tax Reporter</i> .	
<b>RIA United States Tax Reporter—Estate Committee Reports</b>	RIA-USTREST-LH
Congressional committee reports setting out the legislative history of estate tax-related public laws from RIA's <i>United States Tax Reporter</i> .	
<b>RIA United States Tax Reporter—Estate Explanations</b>	RIA-USTREST-EXP
Estate tax explanations from RIA's <i>United States Tax Reporter</i> .	
<b>RIA United States Tax Reporter—Estate Materials</b>	RIA-USTREST
Estate tax explanations, annotations, and committee reports from RIA's <i>United States Tax Reporter</i> .	
<b>RIA Wills and Trusts Forms and Clauses</b>	RIA-ESTW&T
Sample forms and clauses from the RIA Estate Planning Collection that illustrate common will and trust provisions.	

## Legal Texts

DATABASE	IDENTIFIER
<b>Estate Planning and Probate—Law Reviews, Texts, and Bar Journals</b>	EPP-TP
Documents from law reviews, texts, CLE course materials, bar journals, and legal practice-oriented periodicals that relate to the arranging of a person's affairs in anticipation of infirmity, old age, or death. Coverage varies by publication.	
<b>Advising the Elderly Client</b>	ADVELD
Full text of <i>Advising the Elderly Client</i> , which offers a comprehensive survey of the major legal issues facing the elderly. Topics covered by the treatise include financial planning, estate planning, Social Security and supplemental security income, pension and retirement benefits, health care facilities, paying for health care, planning for incapacity, and discrimination against the elderly.	
<b>American Jurisprudence: Estate Planning and Probate</b>	AMJUR-EPP
Materials relating to estate planning and probate from <i>American Jurisprudence 2d</i> .	

<b>American Jurisprudence Legal Forms 2d: Estate Planning and Probate</b>	AMJURLF-EPP
Forms, clauses, and checklists from <i>American Jurisprudence Legal Forms 2d</i> that relate to estate planning and probate.	
<b>American Law Reports—Estate Planning and Probate</b>	ALR-EPP
Full text of annotations included in <i>American Law Reports</i> (First through Sixth series) and <i>American Law Reports Federal</i> (First and Second series) that pertain to estate planning and probate. The database also includes the <i>Index to Annotations</i> covering these series.	
<b>Asset Protection: Domestic and International Law and Tactics</b>	ASSETP
Full text of <i>Asset Protection: Domestic and International Law and Tactics</i> , which covers domestic and international asset protection strategies for all 50 states and the District of Columbia, including exemptions from creditors, joint and marital property planning, gifts, trusts, disclaimers, protection of retirement plans, and limited liability entities.	
<b>BNA Tax Management Estates, Gifts, and Trusts Portfolios</b>	TM-EGT
In-depth analyses written by experienced tax practitioners that discuss the handling of complex estate-planning problems. Not available to law school subscribers	
<b>Bogert's Trusts and Trustees</b>	BOGERT
Full text of <i>Trusts and Trustees</i> , Second Edition Revised and Third Edition, the authoritative statement on the law of trusts. Contains forms, references to pertinent rules and statutes, important developments in the law, and techniques of estate and tax planning with trusts.	
<b>Durable Powers of Attorney and Health Care Directives</b>	DURPOA
Full text of <i>Durable Powers of Attorney and Health Care Directives</i> , Fourth Edition, which provides the expert guidance and tools needed to draft directive documents. In addition to expert discussion, the treatise provides document checklists to help you construct the outline of customized documents and form clauses that contain actual wording for document sections and paragraphs.	
<b>Estate Planning and Chapter 14: Understanding the Special Valuation Rules</b>	PLIREF-EST
Text of PLI's <i>Estate Planning and Chapter 14: Understanding the Special Valuation Rules</i> , a guide to the complex rules, regulations, and exemptions of IRC chapter 14 provisions regarding transfers of interests in trusts, corporations, and partnerships, including the tax implications of transfer of interest in a family-held business, grantor-retained income trusts, grantor-retained annuity trusts, grantor-retained unitrusts, qualified personal residence trusts, buy-sell agreements, the tax treatment of lapsed voting or liquidation rights, and restrictions on liquidation.	
<b>Estate Planning for Farmers and Ranchers</b>	ESTPLANFR
Full text of <i>Estate Planning for Farmers and Ranchers</i> , Third Edition, which provides complete coverage of income, estate, and gift taxation as it relates to farm and ranch families. Topics include partnerships and limited liability companies (LLCs); farm corporations; valuation of intangible, real, and chattel property; postmortem income and estate tax planning; and gifting of business assets. In addition, the treatise includes farm-specific information on property transfers, insurance issues, debt management, and the income tax aspects of farm bankruptcies.	
<b>Estate Planning Treatise Multibase</b>	ESTPLANPUBS
Combination database containing the full text of treatises relating to estate planning and probate law.	
<b>Family Estate Planning Guide</b>	FAMEPGD
Full text of <i>Family Estate Planning Guide</i> , Fourth Edition, which contains the most advanced concepts in modern estate planning, including expanded partnership tax and insurance coverage, treatment of LLCs, and use of estate-planning tools for the maximum benefit of the family.	

<p><b>Fraudulent Transfers: Application and Implications</b></p> <p>Full text of <i>Fraudulent Transfers: Application and Implications</i>, which deals with fraudulent transfers under both the federal bankruptcy laws and applicable state laws. The treatise discusses the common types of fraudulent transfers and the consequences of such transfers. It also discusses prebankruptcy planning and exemptions, including a state-by-state analysis of exemptions. In addition, the treatise pays special attention to the liability and responsibility of lawyers who may be implicated in fraudulent transfers and discusses how to minimize any exposure to liability.</p>	FR-TRNSFRS
<p><b>Handling Federal Estate and Gift Taxes 6th</b></p> <p>Full text of <i>Handling Federal Estate and Gift Taxes</i>, Sixth Edition.</p>	HFEGTAX
<p><b>Income Taxation of Estates and Trusts</b></p> <p>Text of PLI's <i>Income Taxation of Estates and Trusts</i>, a comprehensive reference guide to federal income taxation of trusts and estates, including taxation of ordinary trusts, grantor trusts, foreign trusts, and special trusts such as trusts taxable as corporations, charitable remainder trusts, and pooled income funds; auditing procedures for fiduciary income tax returns; and tax implications of using revocable trusts.</p>	PLIREF-TXTR
<p><b>International Income Tax and Estate Planning</b></p> <p>Full text of <i>International Income Tax and Estate Planning</i>, Second Edition, which covers U.S. tax laws and their application to individual and business transactions and events that cross international boundaries. The treatise includes coverage of income, gift, and estate taxation and planning.</p>	INTLINCTAX
<p><b>International Tax and Estate Planning: A Practical Guide for Multinational Investors</b></p> <p>Text of PLI's <i>International Tax and Estate Planning: A Practical Guide for Multinational Investors</i>, Third Edition, which discusses wealth-preserving estate planning for multinational investors, including federal estate and gift taxation of U.S. citizens living outside the United States, resident aliens, and nonresident aliens; the status of jointly held and community property; sovereign risks and expropriation; bank secrecy issues; trusts; wills; and the administration of estates.</p>	PLIREF-INTLTX
<p><b>Irrevocable Trusts 3d</b></p> <p>Complete text of <i>Irrevocable Trusts</i>, Third Edition, which provides a comprehensive look at the types of trusts used for estate planning, income tax implications of irrevocable trusts, involvement with the IRS, and calculation of assets being transferred to the trustee.</p>	IRREVTR
<p><b>Koren—Estate and Personal Financial Planning</b></p> <p>Full text of <i>Estate and Personal Financial Planning</i>, a five-volume treatise that covers planning concepts for asset accumulation and transfer throughout life and through inheritance. The treatise includes forms for various transactions and the creation of trusts and wills and takes into consideration the laws involving securities, corporations, partnerships, proprietorships, real estate, patents, trusts, income, gift and estate taxes, personal property, and oil and gas, as well as laws affecting disability and marital rights.</p>	KOREN-EPFP
<p><b>Koren Multibase</b></p> <p>Full text of <i>Estate and Personal Financial Planning</i>, a multivolume treatise that covers planning concepts for asset accumulation and transfer throughout life and through inheritance, and <i>Estate and Personal Financial Planning</i>, a monthly newsletter that supplements the treatise. For text of the treatise only, see KOREN-EPFP; for text of the newsletter only, see KOREN-UDT.</p>	KOREN
<p><b>Manning on Estate Planning</b></p> <p>Text of PLI's <i>Manning on Estate Planning</i>, Fifth Edition, a comprehensive guide to estate planning, including the marital deduction and nonmarital share, providing for children, gifts and generation-skipping transfers, grantor-retained interest trusts, life insurance, retirement benefits, estate and gift tax issues affecting business interests, family and partner interests in a business, joint interests, choosing executors and trustees, and the payment of estate taxes.</p>	PLIREF-ESTPLN
<p><b>McGaffey Legal Forms with Tax Analysis: Estate Planning and Probate</b></p> <p>Forms and detailed tax analysis relating to estate planning and probate from <i>McGaffey Legal Forms with Tax Analysis</i>.</p>	MG-LFEP

<p><b>Mertens Law of Federal Income Taxation—Estates and Trusts</b></p> <p>Chapter 36, “Estates and Trusts,” and Chapter 37, “Revocable and Controlled Trusts,” of <i>Mertens’ Law of Federal Income Taxation</i>.</p>	MERTENS-ET
<p><b>Nichols Cyclopedia of Legal Forms: Estate Planning and Probate</b></p> <p>Forms, clauses, and checklists from <i>Nichols Cyclopedia of Legal Forms Annotated</i> that relate to estate planning and probate.</p>	NICHOLS-LFEPP
<p><b>Planning an Estate: A Guidebook of Principles and Techniques</b></p> <p>Text of <i>Planning an Estate: A Guidebook of Principles and Techniques</i>, Fourth Edition, which explains the advantages, disadvantages, and tax ramifications of estate planning alternatives, including tips on cutting estate taxes, planning the estates of elderly and disabled people, reducing the tax impact following a surviving spouse’s death, using revocable trusts to avoid probate and reduce the income tax burden on beneficiaries, and choosing assets to make up a gift and the manner in which the gift should be made. The treatise includes information on how to use grantor-retained income trusts, grantor-retained annuity trusts, grantor-retained unitrusts, remainder interest joint purchases, gifts, and charity gifts to reduce taxes and increase the value of the estate.</p>	ESTPLNGD
<p><b>PLI Estate Planning Materials from Both Course Handbooks and Reference Books</b></p> <p>Combined text of PLI reference books that are related to estate planning and documents from the PLI Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series database (PLI-EST).</p>	PLIEST-ALL
<p><b>PLI Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series</b></p> <p>Selected documents from the Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series of CLE materials published by PLI. Topics covered include estate planning, tax planning, supplemental security income, Medicaid, trusts, guardianships and conservatorships, marital and charitable deductions, and the GST tax. Coverage begins with February 1985.</p>	PLI-EST
<p><b>Restatement of the Law—Property</b></p> <p>Complete text of the <i>Restatement of the Law First—Property</i> (except for vol. 4, sec. 370–449), which covers the creation and characteristics of freehold estates and future interests; <i>Restatement of the Law Second—Property, Donative Transfers</i>, which covers social restrictions imposed on the creation of property interests, including the rule against perpetuities and related limitations on the power to postpone or inhibit alienations; the law governing powers of appointment; rules of construction for determining a donor’s intention with respect to the identities and respective shares of donees described in the dispositive instrument; the law of gifts, including gifts taking effect at the death of the donor; <i>Restatement of the Law Second—Property, Landlord and Tenant</i>, which covers creation of the landlord-tenant relationship, tenant’s rights and remedies, landlord’s rights and remedies, transfer by landlord or tenant of interest in leased property, tort liability of landlord, and federal bankruptcy proceedings; <i>Restatement of the Law Third—Property, Servitudes</i>, which covers servitudes, including easements, licenses, promises respecting the use of land, duration, interpretation, discharge, and defenses and extinguishment by public authority; <i>Restatement of the Law Third—Property, Wills and Other Donative Transfers</i>, which covers the law of probate transfers; and the <i>Restatement of the Law Third—Property, Mortgages</i>, which covers the law of real estate mortgages and mortgage substitutes.</p>	REST-PROP
<p><b>Restatement of the Law—Trusts</b></p> <p>Complete text of <i>Restatement of the Law Third—Trusts</i>, which covers the creation of a trust, the trust property, the trustee, the beneficiary, transfer of the interest of the beneficiary, the administration of the trust, liabilities to third persons, liabilities of third persons, the termination and modification of the trust, charitable trusts, and resulting trusts; the <i>Restatement of the Law Third—Trusts, Prudent Investor Rule</i>, which applies the traditional rules governing the trustee’s duty to invest and manage the assets of the trust with prudence to contemporary investment practices and techniques; the <i>Restatement of the Law Second—Trusts</i>; and the <i>Restatement of the Law First—Trusts</i>.</p>	REST-TRUST
<p><b>Revocable Trusts 5th</b></p> <p>Complete text of <i>Revocable Trusts</i>, Fifth Edition, a guide to all aspects of drafting and executing revocable living trusts.</p>	REVTR

<p><b>Stocker and Rikoon on Drawing Wills and Trusts</b></p> <p>Text of PLI's <i>Stocker and Rikoon on Drawing Wills and Trusts</i>, 12th Edition, which covers the drafting of wills and trust documents, including provisions for legacies, bequests, and devises; trust agreements; tax considerations; special-purpose trusts; fiduciaries and administrative powers; powers of attorney; living wills; and medical directives.</p>	PLIREF-WILLS
<p><b>Tax and Estate Planning with Real Estate, Partnerships, and LLCs</b></p> <p>Text of PLI's <i>Tax and Estate Planning with Real Estate, Partnerships, and LLCs</i>, which covers tax-planning options and estate-planning strategies involving real estate that help reduce or defer taxes, protect assets, and avoid liabilities.</p>	PLIREF-TAXREL
<p><b>West Federal Taxation—Corporations, Partnerships, Estates, and Trusts</b></p> <p>Full text of <i>Corporations, Partnerships, Estates, and Trusts</i>, 2001 Edition, a higher-education text for business students that covers the federal Tax Code as it affects corporations, partnerships, and other flow-through entities, estates, and trusts.</p>	WFT-CPET
<p><b>West's Legal Forms: Estate Planning and Probate</b></p> <p>Forms, clauses, and checklists from <i>West's Legal Forms</i> that relate to estate planning and probate.</p>	WEST-LFEP
<p><b>WG&amp;L Combined Estate Planning and Estate Taxation Treatises</b></p> <p>Combination database containing WG&amp;L treatises that focus on estate planning and the taxation of estates.</p>	WGL-TAXTEST
<p><b>Begley and Hook: Representing the Elderly or Disabled Client</b></p> <p>Full text of <i>Representing the Elderly or Disabled Client</i>, which focuses on Social Security benefits, Medicaid crisis planning, estate planning, and planning for persons with disabilities, as well as trust instruments, estate administration, conservatorship, and guardianship.</p>	WGL-REPELDER
<p><b>Bellatti: Estate Planning for Farms and Other Family-Owned Businesses</b></p> <p>Full text of the treatise <i>Estate Planning for Farms and Other Family-Owned Businesses</i>, which provides detailed analysis of special-use valuation of real estate under section 2032A of the Internal Revenue Code (IRC). Planning and structuring the family estate to take full advantage of the alternate valuation provided under section 2032A is discussed.</p>	WGL-FARM
<p><b>Bittker and Lokken: Federal Taxation of Income, Estates, and Gifts</b></p> <p>Full text of <i>Federal Taxation of Income, Estates, and Gifts</i>, which provides in-depth, practical guidance on every aspect of federal law governing the taxation of individuals, corporations, partnerships, and estates and gifts, including exclusions from gross income, capital gains and losses, foreign income and foreign taxpayers, tax-exempt organizations, and taxes on the transfers of wealth.</p>	WGL-IEG
<p><b>Colliton: Charitable Gifts</b></p> <p>Full text of <i>Charitable Gifts</i>, which provides specialized tax-planning insights to help donors realize the greatest possible tax benefits from charitable giving. Contains in-depth analysis of the tax ramifications of, and filing requirements for, current charitable contributions and deductions, as well as more sophisticated planned- and deferred-giving programs.</p>	WGL-CHARIT
<p><b>Esperti and Peterson: Irrevocable Trusts: Analysis with Forms</b></p> <p>Full text of the treatise <i>Irrevocable Trusts: Analysis with Forms</i>, which explains and analyzes the use of different types of irrevocable trusts as a cornerstone of estate planning and wealth transfer techniques. Living trusts and inter vivos irrevocable trusts used as will substitutes and the resulting tax consequences are detailed.</p>	WGL-IRREVTR
<p><b>Frolik and Brown: Advising the Elderly or Disabled Client</b></p> <p>Full text of <i>Advising the Elderly or Disabled Client</i>, which covers the special needs of elderly or disabled clients, including Social Security benefits and supplemental security income, the Americans with Disabilities Act, age discrimination in employment, private pension plans, Medicare, Medicaid, nursing homes, retirement housing choices, adult guardianship and conservatorship, right-to-die issues, and acute and chronic medical conditions.</p>	WGL-ADVELDER

<p><b>Harrington, Plaine, and Zaritsky: Generation-Skipping Transfer Tax</b></p> <p>Full text of the treatise <i>Generation-Skipping Transfer Tax</i>, which provides techniques on how to allocate the GST tax exemption; establish trusts with either zero or one inclusion ratio; use the GST tax exemption with qualified domestic trusts; use the GST tax exemption with S corporation stock; and use life insurance trusts, qualified terminable interest property trusts, and estate-freeze recapitalizations.</p>	<p>WGL-GENSKIP</p>
<p><b>Henkel: Estate Planning and Wealth Preservation: Strategies and Solutions</b></p> <p>Full text of the treatise <i>Estate Planning and Wealth Preservation: Strategies and Solutions</i>, which looks at estate planning from a family-centered transaction perspective and offers practical solutions to common issues in estate planning.</p>	<p>WGL-WEALTH</p>
<p><b>Kasner: Post-Mortem Tax Planning</b></p> <p>Full text of the treatise <i>Post-Mortem Tax Planning</i>, which focuses on postmortem estate planning opportunities and discusses a variety of income, estate, and GST tax elections that have a direct impact on taxation.</p>	<p>WGL-POSTMORT</p>
<p><b>Madden: Tax Planning for Highly Compensated Individuals</b></p> <p>Full text of the treatise <i>Tax Planning for Highly Compensated Individuals</i>, which provides expert guidance on areas of concern for the highly compensated individual. Tax-planning strategies such as accelerated deductions, charitable giving, deferral of income, and tax-exempt income are discussed.</p>	<p>WGL-HICOMPI</p>
<p><b>Peschel and Spurgeon: Federal Taxation of Trusts, Grantors, and Beneficiaries</b></p> <p>Full text of the treatise <i>Federal Taxation of Trusts, Grantors, and Beneficiaries</i>, which gives an integrated analysis of the federal income, estate, and gift taxes as they apply to trusts, grantors, and beneficiaries. Relevant provisions of the Taxpayer Relief Act of 1997 are fully discussed. Plus, a chapter devoted to the generation-skipping transfers analyzes the special rules and planning implications of this complex federal tax.</p>	<p>WGL-TAXTRUST</p>
<p><b>Spero: Asset Protection: Legal Planning, Strategies, and Forms</b></p> <p>Full text of <i>Asset Protection: Legal Planning, Strategies, and Forms</i>, Second Edition, which analyzes asset protection planning, including tax and nontax consequences of transfers, debtor-creditor relations, pass-through entities, fraudulent conveyances, ethics, state law issues, pension plans, and foreign trusts.</p>	<p>WGL-ASSET</p>
<p><b>Stephen, Maxfield, Lind, and Calfee: Federal Estate and Gift Taxation</b></p> <p>Full text of the treatise <i>Federal Estate and Gift Taxation</i>, which provides in-depth analysis of subtitle B (chapters 11, 12, 13, and 14) of the IRC dealing with the federal estate tax, gift tax, and GST tax.</p>	<p>WGL-GIFTAX</p>
<p><b>Streng and Davis: Retirement Planning: Tax and Financial Strategies</b></p> <p>Full text of the treatise <i>Retirement Planning: Tax and Financial Strategies</i>, which examines the myriad of tax and related financial-planning matters that are often confronted by an individual and his or her family prior to, upon, and following termination of full-time employment.</p>	<p>WGL-RETIRE</p>
<p><b>Streng: U.S. International Estate Planning</b></p> <p>Full text of the treatise <i>U.S. International Estate Planning</i>, which provides expert planning strategies for building and preserving the estates of U.S. citizens and residents who own property abroad and foreign nationals who own property in the United States. Subjects covered include the major issues that arise under the death tax systems of foreign countries, the effect of U.S. estate tax treaties, planning techniques for lifetime gifts, the GST tax, double taxation and how to avoid it, forced heirship statutes, and offshore trusts and asset protection.</p>	<p>WGL-INTLEP</p>
<p><b>Wealth and Tax Advisory Services: Tax Economics of Charitable Giving</b></p> <p>Full text of <i>Tax Economics of Charitable Giving by Wealth and Tax Advisory Services, Inc.</i>, which provides guidance on both the current and the future tax-saving opportunities of charitable giving.</p>	<p>WGL-TECG</p>

**Westfall and Mair: Estate Planning Law and Taxation** WGL-EPTAX

Full text of the treatise *Estate Planning Law and Taxation*, which analyzes estate planning techniques and their consequences in terms of income, gift, estate, and GST tax treatment. Using specific examples, it points out the pros and cons of various planning moves and analyzes their tax consequences.

**Zaritsky and Aucutt: Structuring Estate Freezes: Analysis with Forms** WGL-ESTFREEZ

Full text of the treatise *Structuring Estate Freezes: Analysis with Forms*, which provides detailed analysis of each section of chapter 14 of the IRC along with the final IRS regulations that interpret sections 2701 to 2704. It contains hundreds of examples, highlights areas of the law and specific transactions that require special handling, and provides more than a dozen forms for estate freezing and wealth transmission techniques that comply with the provisions of the regulations.

**Zaritsky and Lane: Federal Income Taxation of Estates and Trusts** WGL-TAXET

Full text of the treatise *Federal Income Taxation of Estates and Trusts*, which provides in-depth analysis of subchapter J and practical tax-planning guidance in a single volume. Featuring numerous practical examples, it offers authoritative coverage of the computation of the tax liability of simple and complex trusts; the computation of the tax on accumulation distribution; when trusts are treated as separate taxable entities; and the treatment of foreign trusts, charitable trusts, and trusts owning S corporation stock.

**Zaritsky and Leimberg: Tax Planning with Life Insurance: Analysis with Forms** WGL-LIFEINS

Full text of the treatise *Tax Planning with Life Insurance: Analysis with Forms*, which discusses ideas and planning strategies for using life insurance to accumulate tax-sheltered wealth and transfer wealth free of estate, gift, and GST taxes. The treatise surveys all major types of life insurance policies, analyzes the income tax rules relating to life insurance, and illustrates the drafting and use of revocable and irrevocable life insurance trusts.

**Zaritsky: Structuring Buy-Sell Agreements: Analysis with Forms** WGL-BUYSELL

Full text of the treatise *Structuring Buy-Sell Agreements: Analysis with Forms*, which describes and analyzes the various types of buy-sell agreements, including redemption agreements, cross-purchase agreements, and combination agreements.

**Zaritsky: Tax Planning for Family Wealth Transfers: Analysis with Forms** WGL-FAMTRAN

Full text of the treatise *Tax Planning for Family Wealth Transfers: Analysis with Forms*, which examines the numerous tax-planning techniques that can be used to reduce a family's total tax liability, preserve its total wealth for future generations, and maintain its optimal income for current needs. It features thorough coverage of the chapter 14 special valuation rules and offers practical solutions for dealing with the tax-planning problems these rules present. Other subjects covered include gifts to minors, retained income trusts, grantor-retained annuity trusts, split purchases of a residence, transferring interests in a family business, gifts to a disabled family member, intrafamily sales, and charitable transfers.

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**Will Contests, Second Edition** WILLCONTESTS

Full text of *Will Contests, Second Edition*, which focuses on the practical elements of contesting wills.

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**Wills** WILLS

Full text of *Wills*, which contains 36 essential documents that can be adapted for handling virtually any type of will, including simple wills without trust provisions, wills containing trust provisions that are not tax planning documents, tax planning wills, companion wills, and wills making charitable dispositions of property.

## Legal Periodicals

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**DATABASE** IDENTIFIER

**Estate Planning and Probate—Law Reviews, Texts, and Bar Journals** EPP-TP

Documents from law reviews, texts, CLE course materials, bar journals, and legal practice-oriented periodicals that relate to the arranging of a person's affairs in anticipation of infirmity, old age, or death. Coverage varies by publication.

<b>BNA Tax Management Estates, Gifts, and Trusts Journal</b>	TM-EGTJ
Items published in the <i>Tax Management Estates, Gifts, and Trusts Journal</i> , including articles written by experienced estate planners, reports on recent tax decisions, and reviews of current literature. Coverage begins with January/February 1987. Not available to law school subscribers.	
<b>Current Social Security News</b>	CURRNEWS
A quarterly newsletter that analyzes current developments in Social Security. Coverage begins with January 2001.	
<b>Elder Law Journal</b>	ELDLJ
Full-text articles from the <i>Elder Law Journal</i> , a University of Illinois College of Law publication. Full coverage begins with 1993 (vol. 1).	
<b>Estate Planning</b>	WGL-ESTPLN
Articles from the bimonthly WG&L periodical <i>Estate Planning</i> , published by RIA. Full coverage begins with 1985 (vol. 12).	
<b>Koren–Estate and Personal Financial Planning Update</b>	KOREN-UDT
Full-text articles from the monthly newsletter <i>Estate and Personal Financial Planning</i> , which supplements the <i>Estate and Personal Financial Planning</i> treatise by covering current developments affecting compensation and asset planning, retirement planning, and estate planning. Full coverage begins with January 2001.	
<b>Marquette Elder’s Advisor</b>	MARQEA
Full-text articles from the <i>Marquette Elder’s Advisor</i> , a student-edited journal devoted to law and policy issues of later life, retirement, disability, and financial planning published semiannually by the Marquette University School of Law. Full coverage begins with 2003 (vol. 5).	
<b>Probate and Property</b>	PROBPROP
Full-text articles from <i>Probate and Property</i> , a publication of the Section of Real Property, Probate, and Trust Law of the American Bar Association (ABA). Selected coverage begins with 1987 (vol. 1).	
<b>Quinnipiac Probate Law Journal</b>	QPROBLJ
Full-text articles from the <i>Quinnipiac Probate Law Journal</i> (formerly the <i>Connecticut Probate Law Journal</i> ). Selected coverage begins with 1989 (vol. 4); full coverage begins with 1993 (vol. 8).	
<b>Real Property, Probate, and Trust Journal</b>	REALPPTJ
Full-text articles from the <i>Real Property, Probate, and Trust Journal</i> , a publication of the Section of Real Property, Probate, and Trust Law of the ABA. Selected coverage begins with 1982 (vol. 17).	
<b>Westlaw Topical Highlights–Estate Planning and Probate</b>	WTH-EPP
Documents prepared by the West editorial staff that summarize recent developments in the law that affect estate planning and probate.	

## Legal Directories

DATABASE	IDENTIFIER
<b>West Legal Directory–Estate Planning</b>	WLD-EP
Profiles of law firms and branch offices and biographical records of attorneys who practice estate-planning law in any of the 50 states, the District of Columbia, Puerto Rico, the Virgin Islands, and Canada.	
<b>West Legal Directory–Probate and Estate Administration</b>	WLD-PEA
Profiles of law firms and branch offices and biographical records of attorneys who practice probate and estate administration law in any of the 50 states, the District of Columbia, Puerto Rico, the Virgin Islands, and Canada.	

