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**STEVEN G. SIEGEL**

# THE MARITAL DEDUCTION: AN IN-DEPTH REVIEW WITH *FORMS*

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## **COMPLETE TABLE OF CONTENTS**

To see the complete **Table of Contents** for this course book, or that of any other Estates, Gifts, Trusts or Tax topic we offer, go to [www.nlfcl.com](http://www.nlfcl.com) and click on the **Estates, Gifts, Trusts & Tax Materials** link on the home page. Click on the blue **Table of Contents** link under the title of the topic you wish to review. To return to the **Estate, Gifts, Trusts and Tax Materials** main page, click the “Back” key on your browser.

**STEVEN G. SIEGEL** is the president of The Siegel Group, a national consulting firm specializing in tax consulting and estate planning. Mr. Siegel is the author of several books, including *The Estate Planning Course Handbook*. He has lectured extensively throughout the United States on tax, business and estate planning topics.

## **TOPICS**

- ✓ Qualifying For The Marital Deduction
- ✓ Forms Of Transfer That Qualify For The Marital Deduction
- ✓ Planning For Non-Citizen Spouses: The Qualified Domestic Trust Rules
- ✓ Integrating The QTIP Trust and The Generation-Skipping Tax Exemption
- ✓ The Marital Deduction In Estate Planning
- ✓ Addressing Modern “Flexible Planning:” Techniques
- ✓ Choosing Between The Power Of Appointment Trust And The QTIP Trust
- ✓ Estate Administration Expenses And The Marital Deduction
- ✓ Dealing With Dinosaurs: Planning for Pre-ERTA Wills
- ✓ Using The QTIP in Valuation Discounts
- ✓ Importance Of Tax Apportionment Clauses
- ✓ Special Marital Elections In States Decoupling From Federal Estate Tax
- ✓ Drafting Requirements: Marital Deduction Formula Clauses
- ✓ Drafting Requirements: Boilerplate Clauses And Avoiding Mistakes
- ✓ **14 FORMS Included!**
  - Outright Marital Deduction Clause
  - Power of Appointment Trust
  - QTIP Trust
  - Sample Tax Clause to be Used with a QTIP Trust
  - Sample Form of Disclaimer Clause
  - Pecuniary Formula Clauses
  - Fractional Share Formula Clauses
  - Pecuniary Marital Deduction Formula for Use in a Will
  - Pecuniary Credit Shelter for Use in a Will
  - Pick and Choose Fractional Share Marital Deduction Formula for Use in a Revocable Trust
  - Administrative Provisions Used to Determine Pecuniary Marital Shares
  - Sample Form of Preamble
  - Sample Language Addressing Possible Full Repeal of Estate Taxes
  - Sample Form of Allocation of Basis Clause (To Address Carryover Basis)

**144-Page  
Course Book!**



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  - Forms of Transfer that Qualify for the Marital Deduction
  - Planning for Non-Citizen Spouses: QDOTs
  - Integrating The QTIP Trust and the Generation-Skipping Transfer Tax Exemption
  - The Marital Deduction in Estate Planning
  - Choosing Between the Power of Appointment Trust and the QTIP Trust
  - Estate Administration Expenses and the Marital Deduction: The Hubert Rules
  - Dealing with Dinosaurs: Planning for Pre-ERTA Wills
  - Drafting Requirements: Marital Deduction Formula Clauses
  - Drafting Requirements: Boilerplate Clauses and Avoiding Mistakes
- ✓ **14 FORMS** – See front page under **TOPICS**
- ✓ **Practical Planning Points**
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