

80/20 Estate Planning
Host – Albert E. Gibbons

Tape # 13

Guests:

Hal S. Hershgordon, JD, CPA/PFS
Frank R. Demmerly, Jr., Esq. – Archer & Greiner

Topic:

Post Mortem Planning

Outline:

Is there such thing as post mortem Estate Planning?

Why do people do post mortem Estate planning?

What opportunities may come about to justify post mortem planning?

What are some of the reasons for post mortem planning?

Who actually does the planning?

What are some basic techniques in post mortem Estate Planning?

What are the tax ramifications in post mortem planning?

When should post mortem Estate Planning actually begin?

In the twilight of ones life is there any flexibility with qualified plans and/or IRA's?

What is the "wait and see approach" to post mortem planning?

What are some of the gifting techniques that can be used in post mortem planning?

What are disclaimers and how are they used?

What happens if the disclaimer is not qualified?

What are elections and how do they work?