

PUBLICATION UPDATE

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Florida Estates Practice Guide

Publication 737 Release 106 November 2015

HIGHLIGHTS

Federal Tax Update

- This release has been updated with the recent amendments to sections of the Probate Rules and Amended Florida Statutes
- Principal and capacity
- Net amount of attributable tax
- Homestead and tax exemption or apportionment
- Emergency temporary guardians
- For-profit corporate guardian

measure of tax [§§ 733.817(3)(c)1 and (3)(d)1, Fla. Stat.]. . . The net amount of tax attributable to the part of the estate that passes under the will as a residuary interest, . . . , must be equitably apportioned among the residuary beneficiaries according to the value that each residuary interest bears in the measure of the tax to the total of all residuary interests so included, unless the will directs otherwise [§§ 733.817(3)(c)2; (3)(d)2; 733.817(3)(h) Fla. Stat.].” {See Ch. 13, § 13.10[1]}

A for-profit corporate guardian existing under the laws of Florida is qualified to act as guardian of a ward if the entity meets certain conditions, like being qualified to do business in the state, etc.” [§ 744.309(7), Fla. Stat.]. {See Ch. 26}

Some of the Florida Amended Statutes that were added or revised in this release:

- [112.19] Law enforcement, correctional, and correctional probation officers; death benefits
- [213.22] Technical assistance advisements
- [382.002] Definitions

“. . .with respect to custodial property, the custodianship may be established so that it terminates when the minor attains 25 years of age. . . .” {See Ch. 2, § 2.01[5][b]}

“While a principal has decision-making capacity, the principal’s wishes are controlling.” {See Ch. 2b, § 2B.21[3]}

“The net tax attributable to nonresiduary devisees is charged and paid from the residuary estate, whether or not all interests in the residuary estate are included in the

- [709.2109] Termination or suspension of power of attorney or authority
- [710.123] Termination of custodianship

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Publication 737 Release 106

November 2015

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