PUBLICATION UPDATE

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Louisiana Estate Planning, Will Drafting and Estate Administration

Publication 81329 Release 15 August 2014

HIGHLIGHTS

- ***Louisiana Estate Planning, Will Drafting and Estate Administration with Forms:*** The forms and information you need to formalize dozens of estate planning and administration transactions, and the guidance you need to comply with Louisiana and federal law.

New Chapter 22—Recent Developments. New Chapter 22—Recent Developments, gives you information on all the latest federal case law, regulations, and rulings.

The American Taxpayer Relief Act of 2012 and the Effect of Portability of Federal Exclusions. The Tax Relief, Unemployment Reauthorization, and Job Creation Act of 2010 included a new provision that allowed a surviving spouse to claim the unused portion of the predeceased spouse's exclusion. This provision was called "portability" because the unused portion "ported" or moved to another place—in this case to the surviving spouse. As part of ATRA, the portability provision was made permanent. In addition, gift and estate tax exclusions were "permanently" unified and indexed for inflation. *See* new discussion in Chapter 14 at § 14.11.

New Form: Power to Gain Access to Digital Assets. *See* new FORM 4.4.1(B) in Chapter 4.

Specific Powers for "Digital Assets". It may be desirable to expressly grant access to the client's digital accounts to agents who hold the client's power of attorney. *See* new discussion in Chapter 4 at § 4.4.

Visit http://www.lexisnexis.com/ legalnewsroom/estate-elder/default.aspx to see what all the buzz is about!

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☐ 2. Separate this Release Number 15 package into the following groups of material:

- White Tab Card
- White Revision pages

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