Preface

This book has been written to help solo, small firms, and newer lawyers establish and improve their wills and estate administration practices. It provides step-by-step guidance law offices can use to handle matters ranging from first phone calls to the proper closing of a file. The online document bank contains helpful forms and intake/instruction guides, plus a sample of additional estate planning documents that could not be included in the book due to space limitations.

Since the federal estate tax exemption will be increasing annually beyond the 2015 $5,340,000 limit, we have not included advice on planning for that matter or for Medicaid. Because regulations differ from state to state, readers should become familiar with the rules, laws, and forms in their home states. Federal forms for gifts of more than $14,000 and estates of more than $5,340,000 can be obtained from the IRS site, http://www.irs.gov/Forms-&-Pubs.

The author's comments are based on 29 years of law practice in New Jersey.