

A message from faculty member Alvin J. Golden (Ikard Golden Jones, P.C.):

"Nowhere else is there an organized overview of the estate planning area rather than individual presentations which are not connected.

I will be discussing the Marital Deduction, and while many believe that paying attention to that is no longer necessary in light of the \$5,430,000 exemption equivalent in 2015 (and adjusted for inflation in years thereafter), it is still an important tool in the estate planner's toolkit.

There is still much to understand in the relationship of the marital deduction and portability, the funding issues on marital bequests, and when bypass trust planning might be a better alternative.

With the large basic exclusion amount so high, seeking a new basis at the second death has become increasingly important."