



BASIC ESTATE PLANNING

A suite of documents to help your family cope

Kathleen A. Butler LL.M
Blair P. Dwyer, TEP
Dwyer Tax Lawyers

Last Will and Testament

- **Will** – even in the most basic situations, a properly drafted Will is important.
 - Need not be complicated.
 - Memorandum for specific items rather than in the Will (consider carefully).
 - Choice of Executor.
 - Challenges are possible.

Power of Attorney and Healthcare Representation Agreements

◦ **Power of Attorney**

- Deals with financial matters.
- Must trust your appointed Agent - can operate before you lose capacity.

◦ **Healthcare Representation Agreement**

- Gives Agent authority to make healthcare decisions for you if you lack capacity.
- Medically assisted death requires that there be capacity to withdraw consent right up to the last moment.
- Healthcare Guidelines

Fun Stuff

- **Trusts**
 - Alter Ego Trusts and Joint Partner Trusts (over age 65)
 - Family Branch Trusts (within the Will)
- **Dual Wills** (inheritance shares avoid tax on split income)
- **Gifts** during Lifetime (always an option)