

FocusOn®:

# Estate Conservation

I M A G E L I S T

- |  |   |
|--|---|
| <p><b>0010</b> Welcome</p> <p><b>0020</b> Workshop Objectives</p> <p><b>0030</b> Our Commitment</p> <p><b>0040</b> Evaluation Form</p> <p><b>0050</b> About Your Workbook</p> <p><b>0060</b> Estate Lessons from the Rich and Famous</p> <p><b>0070</b> Estate Lessons from the Rich and Famous</p> <p><b>0080</b> Principles of Estate Conservation: <b>Fundamentals</b></p> <p><b>0090</b> What Is an Estate?</p> <p><b>0100</b> What Is Estate Conservation?</p> <p><b>0110</b> Benefits of Estate Conservation</p> <p><b>0120</b> Who Is Wealthy?</p> <p><b>0130</b> Estate Documents</p> <p><b>0140</b> Principles of Estate Conservation: <b>Challenges</b></p> <p><b>0150</b> Estate Conservation Challenges</p> <p><b>0160</b> Attorneys</p> <p><b>0170</b> Finding a Qualified Attorney</p> <p><b>0180</b> Probate</p> <p><b>0190</b> Facts About Probate</p> <p><b>0200</b> Probate Offers No Privacy</p> <p><b>0210</b> Estate Taxes</p> <p><b>0220</b> History of Federal Estate Taxes<br/><b>Bonus slide</b></p> <p><b>0230</b> Recent Changes to Federal Estate Tax Law</p> <p><b>0240</b> How Do Federal Estate Taxes Work?</p> <p><b>0250</b> Annual and Lifetime Gift Tax Exclusion</p> <p><b>0260</b> Unlimited Marital Deduction<br/><b>Bonus slide</b></p> | <p><b>0261</b> Step-Up in Basis vs. Carryover Basis Rules</p> <p><b>0270</b> Potential Need for Long-Term Care<br/><b>Bonus slide</b></p> <p><b>0280</b> Principles of Estate Conservation: <b>Basic Distribution Techniques</b></p> <p><b>0290</b> Basic Distribution Techniques</p> <p><b>0300</b> Problems with Intestacy</p> <p><b>0310</b> A Will</p> <p><b>0320</b> Choosing an Executor</p> <p><b>0330</b> Jointly Held Property</p> <p><b>0340</b> Dangers of Joint Tenancy</p> <p><b>0350</b> Community Property Laws</p> <p><b>0360</b> Property Agreement</p> <p><b>0370</b> Contracts</p> <p><b>0380</b> Importance of Beneficiary Designations<br/><b>Bonus slide</b></p> <p><b>0390</b> Contingent Beneficiaries</p> <p><b>0400</b> Principles of Estate Conservation: <b>Trust Strategies</b></p> <p><b>0410</b> Trust Strategies</p> <p><b>0420</b> What Is a Trust?</p> <p><b>0430</b> Parties Involved in a Trust</p> <p><b>0440</b> Types of Trusts</p> <p><b>0450</b> Testamentary vs. Living Trusts</p> <p><b>0460</b> Revocable vs. Irrevocable Trusts</p> <p><b>0470</b> Special Needs and Incentive Trusts</p> <p><b>0480</b> Advanced Trust Strategies</p> <p><b>0490</b> Why Consider an A-B Trust?<br/><b>Bonus slide</b></p> <p><b>0500</b> Irrevocable Life Insurance Trust</p> <p><b>0510</b> Last-Survivor Life Insurance Policy</p> |
|--|---|

# Estate Conservation

## I M A G E L I S T

- 0520** Charitable and Wealth Replacement Trusts  
***Bonus slide***
- 0530** Charitable Remainder Trust
- 0540** Charitable Remainder Trust Considerations
- 0550** Charitable Remainder Annuity Trust
- 0560** Charitable Remainder Unitrust
- 0570** Charitable Lead Trust
- 0580** Charitable Lead Trust Considerations
- 0590** Wealth Replacement Trust
- 0600** A Wealth Replacement Trust Combined with a Charitable Remainder Trust Could Accomplish Many Goals
- 0610** Which Charitable Trust Might Be Appropriate for You?
- 0620** Estate Plans Should Be Reviewed Periodically
- 0630** Where Do You Go from Here?
- 0640** Where Do You Go from Here?
- 0650** Evaluation Form
- 0660** What to Bring
- 0670** Thank You

### **Bonus features**

*For Slide 0220:*

**0690** Federal Estate Tax and Exclusion Amount

*For Slide 0260:*

**0710** Maximizing Your Estate Assets

*For Slide 0270:*

**0730** How Long-Term Care Insurance Could Help Preserve Your Estate

*For Slide 0380:*

**0731** Spousal Rights to Contract Assets

*For Slide 0490:*

**0740** How Does an A-B Trust Work?

*For Slide 0520:*

**0750** Why Give *Strategically*?