

Publisher's Note

2018 — Release 7

Previous release was 2018-6

From Your Library:

Butler

Tax Planned Will Precedents, 4th

Written by a tax and estate planning specialist with over 30 years experience practicing law, this fourth edition of Tax Planned Will Precedents is an invaluable handbook for any lawyer engaging in estate planning. It features significant updates to commentary as well as a reorganization of relevant clauses in a more intuitive manner. It also features many useful forms and checklists including: the Estate Planning Information checklist, the Information for Executors form, the Checklist of Information about Testator, Directions to Executors and Trustees, and the Will Checklist.

What's New in this Update:

This release features updates to Part I (Model Wills), Part II (Expositive Clauses) and Part IV (Administrative Powers of Executors and Trustees).

Highlights

- **Part I Model Will and Related Documents** — New Compensation Agreement to be Incorporated by Reference into a Will/Codicil.
- **Part I Model Will and Related Documents** — New Compensation Agreement to be Incorporated by Reference into a Continuing Power of Attorney.

THOMSON REUTERS CANADA Customer Support

1-416-609-3800 (Toronto & International)

1-800-387-5164 (Toll Free Canada & U.S.)

Fax 1-416-298-5082 (Toronto)

Fax 1-877-750-9041 (Toll Free Canada Only)

Email CustomerSupport.LegalTaxCanada@TR.com

This publisher's note may be scanned electronically and photocopied for the purpose of circulating copies within your organization.

- **Part II Expositive Clauses — Commentary and Alternate Clauses for Essential Elements of the Will — Inter Vivos Property Transfers** — The testator opened a joint bank account. The bank account documents specifically confirmed the testator's intent to create a survivorship interest. The court found that the bank documents were accorded some, but limited, weight. The weight of the bank manager's testimony that she informed the testator that the effect of opening the account jointly was that the funds in the account would flow directly to the surviving joint tenant rather than form part of the testator's estate, along with other evidence, was sufficient to displace the presumption of resulting trust and the court declared that the proceeds of the joint bank account passed to the son on his mother's death: *Ferguson Estate, Re*, 2018 PECA 19, 2018 CarswellPEI 59 (P.E.I. C.A.).