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About This Guide
In this guide, the graphics and step-by-step instructions are based on accessing Westlaw via the Internet. Because of the evolving nature of Internet technology, there may be recent changes to the Westlaw interface and functionality that are not reflected in this guide.
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Introduction

Welcome to Westlaw Estate Planning Practitioner

The Westlaw Estate Planning Practitioner Research Guide is organized around the typical tasks that make up the estate planning lawyer’s work flow. This guide will help you perform research tasks such as the following:

• conducting client intake and evaluating the client’s assets
• developing estate plan options
• drafting estate plans
• reviewing estate plans
• administering the estate

You’ll also learn about the tabbed Estate Planning Practitioner page, the types of estate planning documents available on Westlaw, and useful search tips you can use to retrieve these documents.

Selecting the Estate Planning Practitioner Page

The tabbed Estate Planning Practitioner page contains the databases and services you need to perform the research tasks listed above. To add the Estate Planning Practitioner page, complete these steps:

1. Click Add a Tab at the top of any page. At the next page, click Add Westlaw Tabs to display a list of available tabbed pages (Figure 1).

2. Select the Estate Planning Practitioner check box under Topical and click Add to My Tab Set.

3. A list of the pages you’ve selected is displayed under In Tab Display. One page is designated as your default page. To select the Estate Planning Practitioner page as your default, click Set as Default next to the page.

4. To display the Estate Planning Practitioner page, click its tab.

Figure 1. Adding the Estate Planning Practitioner page
Estate Planning Practitioner Page Overview

The Estate Planning Practitioner page (Figure 2) provides quick access to the resources you need when you are handling estate matters. The left frame provides quick access to common research tasks. The right frame allows you to easily access resources such as the following:

- state primary sources
- federal tax primary sources
- state practice guides and forms
- federal/national treatises
- asset and people information
- Internal Revenue Service (IRS) tables, rates, and publications

The Estate Planning Practitioner page allows you to add materials for up to three jurisdictions. To add materials for a specific jurisdiction, click **Edit** in the left or right frame. At the next page, select the appropriate check box for each jurisdiction, then click **Next**. Click **Save** at the Edit page.

Figure 2. Estate Planning Practitioner page
2 Conducting Client Intake and Evaluating Assets

When you meet with a new client, you need to compile a great deal of information about his or her estate planning goals. You probably use forms and checklists to assist you in collecting information. You also need to identify and value the client’s assets and property. The Estate Planning Practitioner page puts the resources you need at your fingertips.

Using Checklists and Forms

Many estate planning forms and checklists are available on Westlaw to assist you in collecting and organizing information quickly and efficiently. To retrieve checklists and forms, complete these steps:

1. Click a topic or click Search All Estate Planning and Probate Law Topics for your state under Forms, Checklists, and Clauses in the right frame. (Click a topic or click Search All Estate Planning and Probate Law Topics under National if you want to retrieve checklists from all states.) A search template is displayed.

2. Choose a topic, e.g., Wills, from the Limit by Topic list box. Type a term such as contract in the Enter Search Terms text box. Select the Forms and Checklist check boxes under Document Type.

3. Under Document Jurisdiction, restrict your search to your state forms and checklists or all forms and checklists by selecting the appropriate check boxes. If you are searching records nationwide, you can restrict your search to one or more states by selecting the appropriate check boxes under Jurisdiction Selection.

4. Click Search Westlaw. In the result list, click a title to display the document (Figure 3).

Figure 3. Checklist
Identifying Real Property and Other Assets

You will need complete and current information about the existence of real property and other assets. The Asset Locator—Combined database (ASSET-ALL) contains information on real property, motor vehicles, stock, aircraft, and watercraft owned by businesses and individuals.

To retrieve information about assets, complete these steps:

1. Click a state-specific link such as California Asset Locator under Asset and People Information (click All States Asset Locator if you want to retrieve records nationwide). A search template is displayed.
2. Choose a permissible use from the drop-down list, if necessary.
3. Type an individual’s name in the Name text box. You can restrict your search by adding address information in the appropriate text boxes.
4. Restrict your search to one or more record types by selecting the appropriate check boxes, e.g., Real Property Tax Assessor Records, under Asset Locator Products. If you are searching records nationwide, you can restrict your search to one or more states by selecting the appropriate check boxes under Jurisdiction.
5. Click Search Westlaw. In the result list, click the number of the record you want to display (Figure 4).

Valuing Real Property

Real property records include tax assessor and transaction records from your state and may include such information as property and mailing address, legal description, property type, total property value, valuation method, price at last transaction and previous transaction, and deed type.

From a displayed tax assessor or transaction record, you can quickly access a comprehensive valuation report that combines location and tax assessor information with information about comparable properties in the area. Click Comprehensive Report in the left frame. At the next page, click the number of the report to display it. To jump to a specific section of the report, click the appropriate link at the top of the document.
3. Developing Estate Plan Options

When you are developing estate plan options for a client, use the resources on the Estate Planning Practitioner page such as state and federal practice guides to assist you.

Using State Treatises and Practice Guides

State treatises and practice guides provide useful commentary on estate planning issues, especially if there are special considerations such as charities or incapacities.

For example, to retrieve documents discussing special needs trusts, complete these steps:

1. Clink a state-specific resource, e.g., Baldwin's Ohio Practice–Merrick Rippner Probate Law, under State Practice Guides and Materials. A Search page is displayed.

2. Type a Terms and Connectors query, e.g., “special needs” /3 trust, or a Natural Language description in the Search text box.

3. Click Search Westlaw. In the result list, click a title to display the document (Figure 5).

Figure 5. Article from practice guide
Using Federal Treatises and Practice Guides

Federal treatises and practice guides are particularly helpful for asset protection and tax planning issues.

USING THE TABLE OF CONTENTS SERVICE

An easy way to browse treatises is by using the Table of Contents service when available. To do so, complete these steps:

1. Click Additional Materials under Federal/National Treatises.
2. At the Search page (Figure 6), click Table of Contents next to the name of a publication, e.g., Asset Protection: Domestic and International Law and Tactics, where available.
3. Browse the table of contents for that publication by clicking the plus (+) and (−) symbols. To retrieve a specific section, click the section name.

RUNNING A SEARCH

You can also retrieve documents using the Terms and Connectors or Natural Language search method. At the Search page, type your Terms and Connectors query or Natural Language description in the Search text box, select the check boxes for the resources you want to search, and click Search Westlaw.

Drafting Estate Plans

You can use the Drafting Wills and Trust Agreements software available with Estate Planning Practitioner to access forms that allow you to customize the clauses in an estate plan quickly and easily.
4 Reviewing Estate Plans

You will want to review your client’s estate plan when the law or your client’s situation changes. Use the primary resources on the Estate Planning Practitioner page to quickly access state and federal primary materials and to monitor recent developments.

Using State Primary Sources

You can quickly access probate statutes, case law, and regulations for up to three jurisdictions.

STATUTES

To retrieve statutes and related resources from your jurisdiction, click the state-specific annotated statutes link, e.g., Ohio Statutes Annotated, under State Primary Sources. At the Search page, you can do any of the following:

- Click Table of Contents to browse the table of contents by clicking the plus and minus symbols. To retrieve a specific section, click its link.
- Click Statutes Index to retrieve sections on a specific topic.
- Click Pop. Name Table when you know the popular name of an act to retrieve the statutory sections under which the act is codified.

You can also type a Terms and Connectors query or a Natural Language description, e.g., value of gross estate after charitable bequest, in the Search text box and click Search Westlaw.

From a displayed statute (Figure 7), you can link to a variety of primary and secondary sources related to the section on the Links tab in the left frame, including the following:

- KeyCite history and citing references
- law review articles and American Law Reports (ALR) annotations
- treatises, practice guides, forms, and briefs and other trial court documents
- related statutes and administrative materials

Figure 7. Annotated statute with Links tab
Using Federal Tax Primary Sources

Use the federal tax statutes, regulations, and cases in the *Federal Tax Primary Sources* section to stay current with federal law.

For example, suppose you are concerned about possible changes to the tax treatment of inter vivos and testamentary transfers of interest. To see proposed and final regulations within the last year, follow these steps:

1. Click **Regulations–Final, Temporary, and Proposed**. A Search page is displayed.
2. Type a Terms and Connectors query such as “inter vivos” /s testamentary /s transfer in the *Search* text box, then choose **Year to date** from the *Dates* drop-down list. In the alternative, if you know the regulation section or the heading or title of the document you want to retrieve, click the **Template** tab and type the information in the appropriate text boxes.
3. Click **Search Westlaw**. In the result list, click the number of the document you want to display (Figure 8).

![Figure 8. Proposed rule in the Federal Register](image)

Following Recent Developments

To retrieve a list of recent estate planning and probate case summaries and updates on recent tax developments, click **Estate Planning Updates** under **Recent Developments** in the left frame. To receive updates by e-mail, click **Sign Up for E-mail Delivery** at the top of the page. The Recent Developments E-mail Subscription page is displayed. Select the **Estate Planning** check box under **Topical**, type your e-mail address in the appropriate text box, select a delivery format, and click **Subscribe**. At the next page, you will receive a confirmation of your subscription.
5 Administering the Estate

When you are administering an estate plan, you will need to determine the value of assets at the time of death, as well as the federal tax consequences.

Retrieving Historical Stock Quotes

To determine the value of publicly traded stocks at any point in history, complete these steps:

1. Click Stock Quotes under Asset and People Information.
2. At the next page, select Ticker symbol or Company name, then type a ticker symbol or company name in the appropriate text box and click Next.
3. At the next page, select the name you want from the matches found and click Next.
4. At the next page, enter date information or pricing history and click Next. The dates and quotes are displayed (Figure 9).

Determining Tax Issues

You can use the Form 706 software available with Estate Planning Practitioner for preparing inheritance and estate tax forms.
**Locating Individuals**

Use People Finder records to locate individuals and retrieve and verify information about them. To locate an individual, complete these steps:

1. Click a state-specific link, e.g., Ohio People Finder, under Asset and People Information in the right frame to retrieve records from your state. (Click All States People Finder if you want to retrieve records from all states.) A search template is displayed (Figure 10).

2. Choose a permissible use from the drop-down list, if necessary.

3. Type an individual’s name in the Last Name and First Name text boxes. You can also search by address. (If you are searching records nationwide, you can also search by date of birth and Social Security number and restrict your search to one or more states by selecting the appropriate check boxes under State Selection.

4. Click Search Westlaw.

**Using IRS Tables and Rates**

Use the links under IRS Tables, Rates, and Publications to retrieve current income tax rates, rates for estate and gift taxes, and Treasury interest rates.

Click Tax Rates and IRS Valuation Tables to display and browse relevant federal taxation sections in the table of contents for American Jurisprudence 2d.

Click Applicable Federal Interest Rates to retrieve recent revenue rulings dealing with the adjusted applicable federal rate.