

ITT Technical Institute

PL2615

**Fundamentals of Wills, Trusts and
Estates**

Onsite Course

SYLLABUS

Credit hours: 4.5

Contact/Instructional hours: 45 (45 Theory Hours)

Prerequisite(s) and/or Corequisite(s):

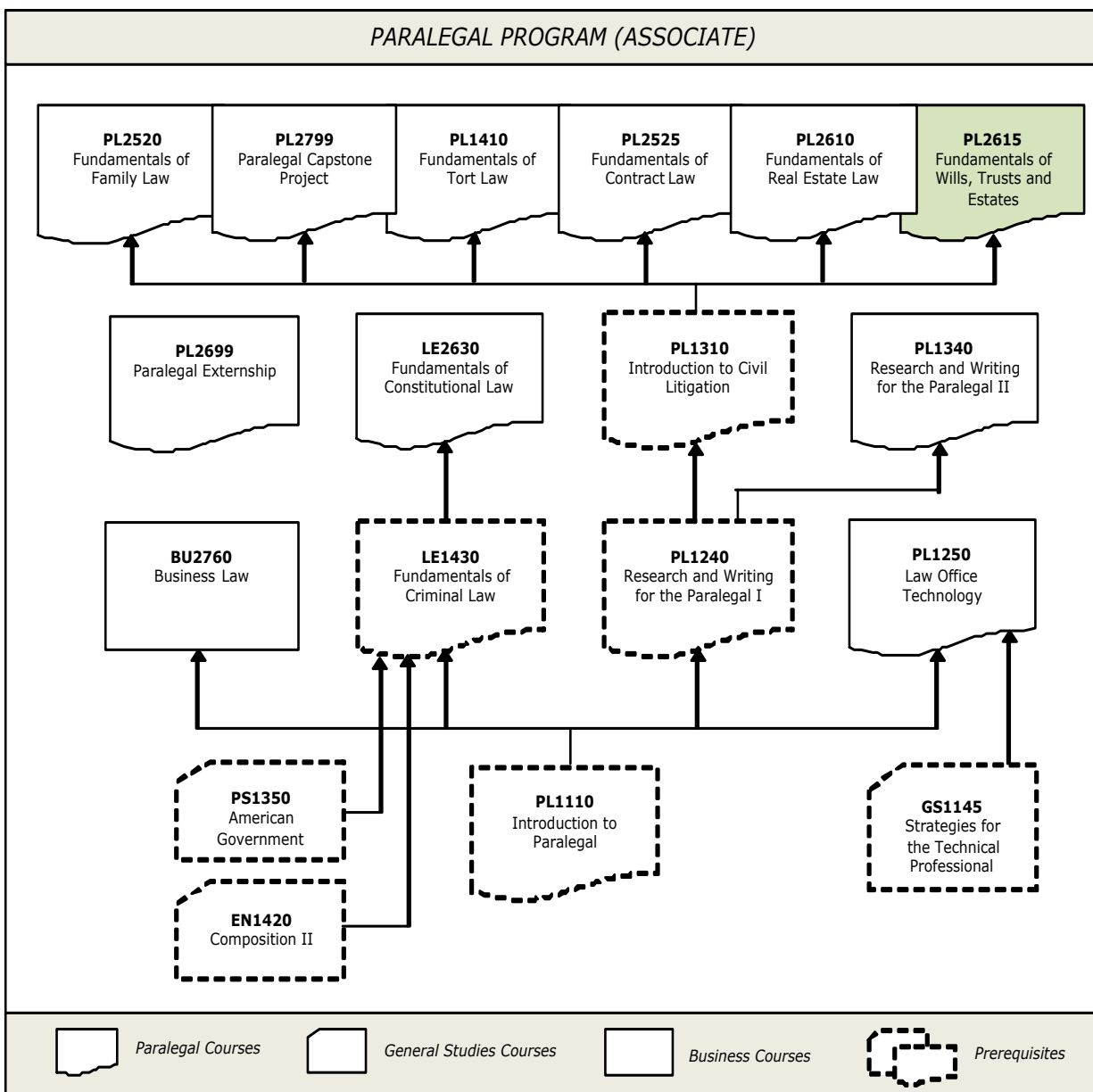
Prerequisites: PL1310 Introduction to Civil Litigation or equivalent

Course Description:

This course is an overview of fundamentals of wills, trusts and estates, and focuses on the paralegal's role in the planning, creating and administration of related legal documents and probate proceedings. Students examine ethical issues related to wills, trusts and estates.

Where Does This Course Belong?

The following diagram demonstrates how this course fits in the program:



NOTE: Refer to the catalog for the state-specific course and program information, if applicable.

This course is ideally offered in the second year of the paralegal associate degree program. The paralegal degree from ITT Technical Institute helps to prepare students for meaningful careers as paralegals and legal assistants working in civil litigation, family law, criminal law, real estate law, and/or probate law. This course is required for the Paralegal program. This program covers the following core areas:

- Civil Litigation
- Family Law
- Criminal Law
- Real Estate Law
- Probate Law
- Legal Research and Writing
- Ethical Standards of the Paralegal Profession
- Communication
- Problem Solving
- Working in Teams

Course Summary

Major Instructional Areas

1. The purposes of an estate plan
2. The various estate planning documents in terms of their contents, legal requirements, circumstances in which they are used, and document execution guidelines
3. The paralegal's role and responsibility to legally and ethically assist their supervising attorney in administering a decedent's estate
4. Trusts and the documents surrounding the trust
5. Planning, creating, and administering legal documents in probate proceedings
6. The ethical dilemmas that can emerge for a paralegal during the administration of an estate

Course Objectives

1. Examine estate planning considerations.
2. Analyze the rules of intestate succession.
3. Describe the requirements for a valid will.
4. Prepare a living will and powers of attorney.
5. Prepare a basic will.
6. Describe the requirements of trusts and supporting documents.
7. Describe the duties of a personal representative and the procedure for appointment.
8. Create the initial estate administration documents for use in the law office.
9. Prepare an inventory document.
10. Examine creditor claims.
11. Describe basic tax law as it relates to estate planning.
12. Prepare final accounting and estate closing documents.
13. Describe estate administration concerns.
14. Examine ethical issues in wills, trusts, and estates.
15. Use the ITT Tech Virtual Library to conduct probate law research.

Learning Materials and References

Required Resources

Complete Textbook Package	New to this Course	Carried over from Previous Course(s)	Required for Subsequent Course(s)
Herskowitz, S. D. (2011). <i>Wills, trusts, and estates administration</i> (3rd ed.). Upper Saddle River, NJ: Prentice Hall.	■		

Recommended Resources

Books, Professional Journals

- American Law Source: <http://www.lawsource.com/also/usa.cgi?usj>
- *Am. jur. legal forms 2nd*. West Group
- Garner, B. A. (2009). *Black's law dictionary* (9th ed.). Washington, DC: Thomson/West.
- Lawyers Cooperative Publishing Co. (1966). *American jurisprudence pleading and practice forms annotated*. Rochester, NY: Lawyers Cooperative Publishing Company.

Professional Associations

- American Bar Association: <http://www.americanbar.org>

ITT Tech Virtual Library (accessed via Student Portal | <https://studentportal.itt-tech.edu>)

- School of Study> School of Criminal Justice> Databases
 - LexisNexis Academic

This extensive legal database is organized into five categories and provides access to cases and statutes as well as a wide range of legal newspapers, magazines, and journals. Statutes, codes, administrative regulations, court rules, and opinions of relevant jurisdictions are frequently available online in whole or part or through commercial resources such as LexisNexis.

- *Am. jur. 2nd*. West.
- School of Study> School of Criminal Justice> Recommended Links> Law
 - FindLaw

This site provides a comprehensive set of legal resources for professionals, businesses, and individuals. These resources include Web search utilities, cases and codes, legal news, informational articles, and more.

- Legal Information Institute
Maintained by Cornell Law School, this site provides information on legal topics and links to state and federal laws and court decisions.

Other References

- Government Resources
 - Internal Revenue Service: www.irs.gov
 - Uniform Trust Act: <http://www.law.upenn.edu/bll/archives/ulc/uta/trust198.htm>
- Topical Websites
 - ABA Center for Professional Responsibility: <http://www.abanet.org/cpr>
 - American College of Trust and Estate Counsel: www.actec.org
 - Asset Protection Research Database by State: www.assetprotectionbook.com
 - NALA Code of Ethics and Professional Responsibility: <http://www.nala.org/code.aspx>
 - National Conference of Commissioners on Uniform State Laws: <http://www.nccusl.org>
 - National Conference of State Legislatures: <http://www.ncsl.org>
 - National Federation of Paralegal Associations: <http://www.paralegals.org>
 - Uniform Probate Code Locator: <http://www.law.cornell.edu/uniform/probate.html>

NOTE: All links to Web references are subject to change without prior notice.

Information Search

Use the following keywords to search for additional online resources that may be used for supporting your work on the course assignments:

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- Administratrix
- Anti-lapse statutes
- Ascendants
- Beneficiary
- Bequests
- Conservator
- Community property
- Corpus
- Decedent
- Deed
- Devisee
- Discovery
- Escheat

- Estate
 - Fiduciary
 - Gift
 - Grantor, grantee
 - Guardian
 - Heir
 - Intestate, intestacy
 - Issue
 - Parentage, including maternity, paternity, adoption, and child support
 - Personal representative
 - Probate court
 - Real property
 - Role of the paralegal
 - Trusts
 - Testacy
 - Wills
-

Course Plan

Suggested Learning Approach

In this course, you will be studying individually and within a group of your peers. As you work on the course deliverables, you are encouraged to share ideas with your peers and instructor, work collaboratively on projects and team assignments, raise critical questions, and provide constructive feedback.

Use the following advice to receive maximum learning benefits from your participation in this course:

DO	DON'T
<ul style="list-style-type: none">▪ Do take a proactive learning approach.▪ Do share your thoughts on critical issues and potential problem solutions.▪ Do plan your course work in advance.▪ Do explore a variety of learning resources in addition to the textbook.▪ Do offer relevant examples from your experience.▪ Do make an effort to understand different points of view.▪ Do connect concepts explored in this course to real-life professional situations and your own experiences.	<ul style="list-style-type: none">▪ Don't assume there is only one correct answer to a question.▪ Don't be afraid to share your perspective on the issues analyzed in the course.▪ Don't be negative about the points of view that are different from yours.▪ Don't underestimate the impact of collaboration on your learning.▪ Don't limit your course experience to reading the textbook.▪ Don't postpone your work on the course deliverables – work on small assignment components every day.

Course Outline

Unit 1: THE PURPOSE OF A WILL AND THE PROPERTY IT DISTRIBUTES

Upon completion of this unit, students are expected to:

- Articulate the definition of a will, real property, and personal property.
- Describe why a will is necessary.
- Describe the different methods of joint ownership of property, including the difference between a joint tenancy, a tenancy in common, a tenancy in the entirety, and community property.
- Describe the different types of testamentary estates.
- Discuss what probate and non-probate assets are.

**Out-of-class
work:**
8 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> • Herskowitz, Chapters 1-2 	Assignment	Unit 1 Assignment 1: Research, Review, and Create a Case Study	1.25%
		Unit 1 Assignment 2: Chapter Review Questions	1.25%

Unit 2: TESTATE OR INTESTATE

Upon completion of this unit, students are expected to:

- Describe the methods of distribution of a decedent's property.
- Define testate and intestacy.
- Describe the effect of intestacy upon a decedent's estate and family.
- Discuss the rights and protections a family has when the decedent dies.

**Out-of-class
work:**
10 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> • Herskowitz, Chapter 3 	Assignment	Unit 2 Assignment 1: Application of Intestate Succession Rules	1.25%
		Unit 2 Assignment 2: Chapter Review Questions	1.25%
	Case Study	Unit 2 Case Study 1: Intestate Succession	6%

Unit 3: THE WILL

Upon completion of this unit, students are expected to:

- Explain the statutory requirements for a valid will.
- Describe how to change or revoke a will.
- Describe joint and mutual wills.
- Discuss will contests and the history of wills.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
10 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> Herskowitz, Chapter 4 	Assignment	Unit 3 Assignment 1: Changing and Revoking a Will	1.25%
		Unit 3 Assignment 2: Chapter Review Questions	1.25%
	Quiz	Unit 3 Quiz 1	3.33%

Unit 4: DRAFTING A WILL AND ESTATE PLANNING FOR NON-TRADITIONAL FAMILIES

**Out-of-class
work:**
9 hours

Upon completion of this unit, students are expected to:

- Describe the role of a paralegal in the drafting of a will for a client.
- Describe the process of drafting a will.
- Describe the difference between a same-sex marriage, civil union, and domestic partnership.
- Discuss the rights of potential non-traditional heirs such as grandchildren and stepchildren.
- Define what a posthumous heir is.
- Discuss various legal issues related to the work of a paralegal.

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> Herskowitz, Chapter 5 	Assignment	Unit 4 Assignment 1: Chapter Review Questions	1.25%
<ul style="list-style-type: none"> Herskowitz, Chapter 7 	Case Study	Unit 4 Case Study 1: Posthumous Heirs	6%
	Project	Project Part 1: Identifying Probate Issues	5%

Unit 5: ADVANCE DIRECTIVES

**Out-of-class
work:**
11 hours

Upon completion of this unit, students are expected to:

- Describe what an advance directive is.
- Describe the purpose of a living will and how to create it.
- Describe the purpose of a do-not-resuscitate order.
- Describe and analyze the different types of durable powers of attorney.
- Discuss various legal issues related to the work of a paralegal.

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> Herskowitz, Chapter 6 	Assignment	Unit 5 Assignment 1: Chapter Review Questions	1.25%
	Quiz	Unit 5 Quiz 2	3.33%

Unit 6: TRUSTS

Upon completion of this unit, students are expected to:

- Describe the elements of a living trust.
- Describe the process of creating and terminating a living trust.
- Discuss the different types of trusts.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
8 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> • Herskowitz, Chapter 8 	Assignment	Unit 6 Assignment 1: Paralegal's Role in Creating and Classifying a Trust	1.25%
		Unit 6 Assignment 2: Trustor's Intent	1.25%
		Unit 6 Assignment 3: Chapter Review Questions	1.25%
	Exam	Midterm Exam	10%
	Project	Project Part 2: Drafting an Advance Directive (PORTFOLIO)	5%

Unit 7: SPECIALIZED TRUSTS AND GIFTS

Upon completion of this unit, students are expected to:

- Describe different types of trusts.
- Describe and discuss the purpose of a marital deduction trust.
- Define and describe the difference between a gift, a charitable gift, and charitable remainder trusts.
- Discuss who and what can be a beneficiary of a trust.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
8 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
<ul style="list-style-type: none"> • Herskowitz, Chapter 9 	Assignment	Unit 7 Assignment 1: Chapter Review Questions	1.25%
	Case Study	Unit 7 Case Study 1: Marital Deductions	6%

Unit 8: ADMINISTRATION OF A TRUST

Upon completion of this unit, students are expected to:

- Describe the functions, duties, and obligations of a personal representative.
- Describe different types of personal representatives.
- Describe how to appoint and remove a personal representative.
- Articulate and analyze formal probate procedure.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
11 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
• Herskowitz, Chapter 10	Assignment	Unit 8 Assignment 1: Chapter Review Questions	1.25%
• Herskowitz, Chapter 11	Case Study	Unit 8 Case Study 1: Lost Wills	6%

Unit 9: TAX CONSIDERATIONS IN ESTATE ADMINISTRATION

Upon completion of this unit, students are expected to:

- Describe the fiduciary's duties concerning the decedent's taxes.
- Describe the federal estate tax laws and the process of filing a decedent's estate tax return.
- Discuss post-mortem estate-planning techniques.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
8 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
• Herskowitz, Chapter 12	Assignment	Unit 9 Assignment 1: Chapter Review Questions	1.25%
		Unit 9 Assignment 2: Client Probate Process Letter	1.25%
	Case Study	Unit 9 Case Study 1: Decedent's and Estate's State Income Tax Obligations	6%
	Quiz	Unit 9 Quiz 3	3.34%
	Project	Project Part 3: Drafting Letters of Testamentary (PORTFOLIO)	5%

Unit 10: PROBATE COURT AND LEGAL ETHICAL CONSIDERATIONS

Upon completion of this unit, students are expected to:

- Describe the function of the probate court.
- Analyze the probate court's jurisdiction.
- Discuss the legal ethical considerations taken in the drafting and administration of wills, trusts, and estates.
- Discuss various legal issues related to the work of a paralegal.

**Out-of-class
work:**
0 hours

READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
• Herskowitz, Chapter 13	Assignment	Unit 10 Assignment 1: Chapter Review Questions	1.25%
	Project	Project Part 4: Making a PowerPoint Presentation (PORTFOLIO)	5%

Unit 11: PROJECT PRESENTATIONS AND FINAL EXAM Upon completion of this unit, students are expected to: <ul style="list-style-type: none"> • Master the final examination. • Present the final projects. 			
			Out-of-class work: 0hours
READING ASSIGNMENT	GRADED ACTIVITIES / DELIVERABLES		
	Grading Category	Activity/Deliverable Title	Grade Allocation (% of all graded work)
None	Exam	Final Exam	10%

NOTE: Your instructor may add a few learning activities that will change the grade allocation for each assignment in a category. The overall category percentages will not change.

Evaluation and Grading

Evaluation Criteria

The graded assignments will be evaluated using the following weighted categories:

Category	Weight
Assignment	20%
Case Study	30%
Project	20%
Quiz	10%
Exam	20%
TOTAL	100%

Grade Conversion

The final grades will be calculated from the percentages earned in the course, as follows:

Grade	Percentage	Credit
A	90–100%	4.0
B+	85–89%	3.5
B	80–84%	3.0
C+	75–79%	2.5
C	70–74%	2.0
D+	65–69%	1.5
D	60–64%	1.0
F	<60%	0.0

Academic Integrity

All students must comply with the policies that regulate all forms of academic dishonesty, or academic misconduct, including plagiarism, self-plagiarism, fabrication, deception, cheating, and sabotage. For more information on the academic honesty policies, refer to the Student Handbook and the Course Catalog.

Out of Class Work

Unit Number	Title of Activity (for work completed OUTSIDE of class)	Type of Activity	Estimated Time of Activity (minutes)
1	Chapters 1, 2, 3	Reading	225
	Research, Review, and Create a Case Study	Assignment	120
	Chapter Review Questions	Assignment	120
2	Chapter 4	Reading	108
	Intestate Succession	Assignment	150
	Chapter Review Questions	Assignment	60
	Case Study: Intestate Succession	Assignment	180
	Unit 3 Quiz Prep	Quiz Prep	90
3	Chapters 5 and 7	Reading	228
	Changing and revoking a will	Assignment	90
	Chapter Review Questions	Assignment	60
	Project Part 1	Project	210
4	Chapter 6	Reading	180
	Case Study: Posthumous Heirs	Assignment	180
	Chapter Review Questions	Assignment	90
	Unit 5 Quiz Prep	Quiz Prep	90
5	Chapter 8	Reading	180
	Chapter Review Questions	Assignment	120
	Project Part 2: Drafting An Advance Directive	Project	240
	Midterm Examination Prep	Exam Prep	120
6	Chapter 9	Reading	152
	Paralegal's Role in Creating and Classifying a Trust	Assignment	60
	Trustor's Intent	Assignment	180
	Chapter Review Questions	Assignment	60
7	Chapters 10 and 11	Reading	180
	Case Study: Marital Deductions	Assignment	200
	Chapter Review Questions	Assignment	90
8	Chapter 12	Reading	64
	Chapter Review Questions	Assignment	90
	Project Part 3: Completing probate documents	Project	240
	Case Study: Lost Wills	Assignment	200
	Unit 9 Quiz Prep	Quiz Prep	90
9	Chapter 13	Reading	24
	Assignment 1: Chapter Review Questions	Assignment	90
	Assignment 2: Client Probate Process Letter	Assignment	120
Unit Number	Title of Activity (for work completed OUTSIDE of class)	Type of Activity	Estimated Time of

			Activity (minutes)
	Case Study 5: Decedent's and Estate's state Tax Obligations	Assignment	240
10	Chapter Review Questions	Assignment	60
	Project Part 4: Presentations	Assignment	180
	Final Exam	Exam Prep	300

(End of Syllabus)