

**CFP® Certification Examination Topics List Correlation Table**

<b>ESTATE PLANNING (15%)</b>	<b><i>Tools and Techniques of Estate Planning (14<sup>th</sup> Ed.)</i></b>	<b>Supplemental Reading: <i>Tax Facts on Insurance &amp; Employee Benefits (2009)</i> and <i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed.</i></b>
<b>68. Characteristics and consequences of property titling</b>		
A. Community property vs. non-community property	Chapter 7, "Ownership and Transfer of Property"	Tax Facts on Insurance & Employee Benefits (2009): Q 852
B. Sole ownership	Chapter 7, "Ownership and Transfer of Property"	
C. Joint tenancy with right of survivorship (JTWROS)	Chapter 7, "Ownership and Transfer of Property"	
D. Tenancy by the entirety	Chapter 7, "Ownership and Transfer of Property"	
E. Tenancy in common	Chapter 7, "Ownership and Transfer of Property"	
F. Trust ownership	Chapter 7, "Ownership and Transfer of Property"; Chapter 28, "Revocable Trust"	
<b>69. Methods of property transfer at death</b>		
A. Transfers through the probate process		
1. Testamentary distribution	Chapter 7, "Ownership and Transfer of Property"; Chapter 8, "Wills"	
2. Intestate succession	Chapter 7, "Ownership and Transfer of Property"; Chapter 8, "Wills"	
3. Advantages and disadvantages of probate	Chapter 7, "Ownership and Transfer of Property"; Chapter 28, "Revocable Trust"	
4. Assets subject to probate	Chapter 7, "Ownership and Transfer of Property"	
5. Probate avoidance strategies	Chapter 7, "Ownership and Transfer of Property"; Chapter 28, "Revocable Trust"	
6. Ancillary probate administration	Chapter 7, "Ownership and Transfer of Property"; Chapter 28, "Revocable Trust"	
B. Transfers by operation of law	Chapter 7, "Ownership and Transfer of Property"	
C. Transfers through trusts	Chapter 7, "Ownership and Transfer of Property"; Chapter 28, "Revocable Trust"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, Part I: Trust Basics, pp. 11, 19, 39</i>

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D. Transfers by contract	Chapter 7, "Ownership and Transfer of Property"	
<b>70. Estate planning documents</b>		
A. Wills		
1. Legal requirements	Chapter 8, "Wills"; Chapter 9, "How to Review a Will"	
2. Types of wills	Chapter 8, "Wills" ; Chapter 9, "How to Review a Will"	
3. Modifying or revoking a will	Chapter 8, "Wills" ; Chapter 9, "How to Review a Will"	
4. Avoiding will contests	Chapter 8, "Wills" ; Chapter 9, "How to Review a Will"	
B. Powers of Attorney	Chapter 56, "Durable Power of Attorney"	
C. Trusts	Chapter 7, "Ownership and Transfer of Property"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, Chapter 1, "Introduction"</i>
D. Marital agreements	Chapter 24, "Marital Deduction and Bypass Trust"	
E. Business agreements	Chapter 35, "Installment Sales and SCINs"; Chapter 36, "Private Annuity"; Chapter 40, "Buy-Sell (Business Continuation Agreement)"	
<b>71. Gifting strategies</b>		
A. Inter-vivos gifting	Chapter 22, "Gifts"	Tax Facts on Insurance & Employee Benefits (2009): Q 900
B. Gift-giving techniques and strategies	Chapter 22, "Gifts"; Chapter 32, "Charitable Contributions"; Chapter 33, "Charitable Split Interest Trusts"; Chapter 37, "Interest-Free and Below Market Rate Loans"; Chapter 39, "Sale (Gift) – Leaseback"	Tax Facts on Insurance & Employee Benefits (2009): Q 906, 919, 920,
C. Appropriate gift property	Chapter 22, "Gifts"	Tax Facts on Insurance & Employee Benefits (2009): Q 902
D. Strategies for closely-held business owners	Chapter 37, "Interest-Free and Below Market Rate Loans"; Chapter 39, "Sale (Gift) – Leaseback"; Chapter 43, "Family Limited Partnerships"	Tax Facts on Insurance & Employee Benefits (2009): Q 903

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E. Gifts of present and future interests	Chapter 22, "Gifts"	Tax Facts on Insurance & Employee Benefits (2009): Q 917
F. Gifts to non-citizen spouses	Chapter 20, "Non-U.S. Persons in the Estate Plan"	Tax Facts on Insurance & Employee Benefits (2009): Q 916
G. Tax implications		
1. Income	Chapter 19, "Federal Income Tax Issues"; Chapter 22, "Gifts"	
2. Gift	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 902-907
3. Estate	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 850
4. Generation-skipping transfer tax (GSTT)	Chapter 18, "Generation-Skipping Transfer Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 951
<b>85. Gift taxation and compliance</b>		
A. Gift tax filing requirements	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 901
B. Calculation		Tax Facts on Insurance & Employee Benefits (2009): Q 900
1. Annual exclusion	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 900, 916
2. Applicable credit	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 900, 916
3. Gift splitting	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 906
4. Prior taxable gifts	Chapter 17, "Gift Tax"	
5. Education and medical exclusions	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 904, 916
6. Marital and charitable deductions	Chapter 17, "Gift Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 919, 920
7. Tax liability	Chapter 17, "Gift Tax"; Appendix A	Tax Facts on Insurance & Employee Benefits (2009): Q 901
<b>86. Incapacity planning</b>		
A. Definition of incapacity	Chapter 55, "Elderly and Disabled (Planning for)"	
B. Powers of attorney		
1. For health care decisions	Chapter 56, "Durable Power of Attorney"	
2. For asset management	Chapter 56, "Durable Power of Attorney"	

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3. Durable feature	Chapter 56, "Durable Power of Attorney"	
4. Springing power	Chapter 56, "Durable Power of Attorney"	
5. General or limited powers	Chapter 56, "Durable Power of Attorney"	
C. Advance medical directives (e.g., living wills)	Chapter 55, "Elderly and Disabled (Planning for)"	
D. Guardianship and conservatorship	Chapter 55, "Elderly and Disabled (Planning for)"	
E. Revocable living trust	Chapter 55, "Elderly and Disabled (Planning for)"; Chapter 28, "Revocable Trust"	
F. Medicaid planning	Chapter 55, "Elderly and Disabled (Planning for)"	
G. Special needs trust	Chapter 55, "Elderly and Disabled (Planning for)"	
<b>74. Estate tax compliance and tax calculation</b>		Tax Facts on Insurance & Employee Benefits (2009): Q 850-851
A. Estate tax filing requirements	Chapter 15, "Estate Tax"	
B. The gross estate		Tax Facts on Insurance & Employee Benefits (2009): Q 852
1. Inclusions	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 853-859
2. Exclusions	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 860
C. Deductions	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 862-865
D. Adjusted Gross Estate	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 850
E. Deductions from the adjusted gross estate	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 862-865
F. Taxable estate	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 850
G. Adjusted taxable gifts rule	Chapter 15, "Estate Tax"	
H. Tentative tax base	Chapter 15, "Estate Tax"	
I. Tentative tax calculation	Chapter 15, "Estate Tax"; Appendix A	
J. Credits		Tax Facts on Insurance & Employee Benefits (2009): Q 866-870
1. Gift tax payable	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 869

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2. Applicable credit amount	Chapter 15, "Estate Tax"; Appendix A	Tax Facts on Insurance & Employee Benefits (2009): Q 867
3. Prior transfer credit	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 870
<b>75. Sources for estate liquidity</b>		
A. Sale of assets	Chapter 40, "Buy-Sell (Business Continuation) Agreement"; Chapter 41, "Section 303 Stock Redemption"	
B. Life insurance	Chapter 30, "Life Insurance"	Tax Facts on Insurance & Employee Benefits (2009): Q 625-637
C. Loan	Chapter 35, "Installment Sales and SCINs"; Chapter 36, "Private Annuity"; Chapter 31, "Irrevocable Life Insurance Trust"	
<b>76. Powers of appointment</b>		
A. Uses and purposes	Chapter 10, "Power of Appointment"	<i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Chapter 3, "Operation of Trust," p. 33
B. General and special (limited) powers		Tax Facts on Insurance & Employee Benefits (2009): Q 660, 863
1. 5-and-5 power	Chapter 10, "Power of Appointment"	
2. Crummey powers	Chapter 10, "Power of Appointment"; Chapter 31, "Irrevocable Life Insurance Trust"	Tax Facts on Insurance & Employee Benefits (2009): Q 726, 727 <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Chapter 5, "Gift Taxation and Trusts," p. 49
3. Distributions for an ascertainable standard	Chapter 10, "Power of Appointment"	
4. Lapse of power	Chapter 10, "Power of Appointment"	
C. Tax implications	Chapter 10, "Power of Appointment"; Chapter 15, "Estate Tax"; Chapter 17, "Gift Tax"	<i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 49-51, 126-129 Tax Facts on Insurance & Employee Benefits (2009): Q 305-311

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<b>90. Types, features and taxation of trusts</b>		
A. Classification		
1. Simple and complex	Chapter 19, "Federal Income Tax Issues"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, Chapter 6, "Income Taxation of Trusts," pp. 85-96</i>
2. Revocable and irrevocable	Chapter 27, "Defective Trust"; Chapter 28, "Revocable Trust"; Chapter 29, "Tax Basis Revocable Trust"; Chapter 31, "Irrevocable Life Insurance Trust"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, Chapter 16, "Revocable Trusts"</i> Tax Facts on Insurance & Employee Benefits (2009): Q 650-658 (Life Insurance Trusts)
3. Inter-vivos and testamentary	Chapter 7, "Ownership and Transfer of Property"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, p. 16</i>
B. Types and basic provisions		
1. Totten trust	Chapter 7, "Ownership and Transfer of Property"	
2. Spendthrift trust	Chapter 7, "Ownership and Transfer of Property"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, pp. 35, 40</i>
3. Bypass trust	Chapter 24, "Marital Deduction and Bypass Trust"	
4. Marital trust	Chapter 24, "Marital Deduction and Bypass Trust"	
5. Qualified terminal interest property (QTIP) trust	Chapter 24, "Marital Deduction and Bypass Trust"	
6. Pour-over trust		
7. §2503(b) trust	Chapter 25, "Section 2503(b) and 2503(c) Trusts"	
8. §2503(c) trust	Chapter 25, "Section 2503(b) and 2503(c) Trusts"	
9. Sprinkling provision	Chapter 24, "Marital Deduction and Bypass Trust"	
C. Trust beneficiaries: income and remainder	Chapter 7, "Ownership and Transfer of Property"	
D. Rule against perpetuities	Chapter 7, "Ownership and Transfer of Property"	<i>The Ultimate Trust Resource, 2<sup>nd</sup> Ed, pp. 16-17</i>

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E. Estate and gift taxation	Chapter 15, "Estate Tax"; Chapter 17, "Gift Tax"; Chapter 18, "Generation-Skipping Transfer Tax"	<i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Chapter 6, "Income Taxation and Trusts," pp. 77-114; Tax Facts on Insurance & Employee Benefits (2009): Q 843-844, 850-870, 863, 305-311, 900-921
<b>78. Qualified interest trusts</b>		
A. Grantor Retained Annuity Trusts (GRATs)	Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"	Tax Facts on Insurance & Employee Benefits (2009): Q 913; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 246-258
B. Grantor Retained Unitrusts (GRUTs)	Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"	Tax Facts on Insurance & Employee Benefits (2009): Q 913; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 258-266
C. Qualified Personal Residence Trusts (QPRTs or House-GRITs)	Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"	Tax Facts on Insurance & Employee Benefits (2009): Q 913; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, 272-279. 267-271
D. Valuation of qualified interests	Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"	Tax Facts on Insurance & Employee Benefits (2009): Q 913; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Part II: Trust Taxation, p. 64
<b>79. Charitable transfers</b>		
A. Outright gifts	Chapter 32, "Charitable Contributions"	Tax Facts on Insurance & Employee Benefits (2009): Q 824, 862; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 105-108
B. Charitable remainder trusts		
1. Unitrusts (CRUTs)	Chapter 33, "Charitable Split Interest Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 825, 862, 863; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 207-213
2. Annuity trusts (CRATs)	Chapter 33, "Charitable Split Interest Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 825, 862, 863; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 200-207
D. Charitable lead trusts		
1. Unitrusts (CLUTs)	Chapter 33, "Charitable Split Interest Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 825, 862;

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2. Annuity trusts (CLATs)	Chapter 33, "Charitable Split Interest Trusts"	<i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 188-200, 165
E. Pooled income funds	Chapter 33, "Charitable Split Interest Trusts"	<i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 214-220
F. Private foundations	Chapter 32, "Charitable Contributions"	Tax Facts on Insurance & Employee Benefits (2009): Q 824
G. Donor advised funds	See Instructor Manual	
H. Estate and gift taxation	Chapter 32, "Charitable Contributions"	Tax Facts on Insurance & Employee Benefits (2009): Q 824
<b>80. Use of life insurance in estate planning</b>		Tax Facts on Insurance & Employee Benefits (2009): Q 616, 625-635
A. Incidents of ownership	Chapter 30, "Life Insurance"; Chapter 31, "Irrevocable Life Insurance Trust"	Tax Facts on Insurance & Employee Benefits (2009): Q 631
B. Ownership and beneficiary considerations	Chapter 30, "Life Insurance"	
C. Life insurance trusts	Chapter 31, "Irrevocable Life Insurance Trust"	Tax Facts on Insurance & Employee Benefits (2009): Q 719-728; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Chapter 13, "Life Insurance Trusts," pp. 281-293
D. Estate and gift taxation	Chapter 15, "Estate Tax"; Chapter 17, "Gift Tax"; Chapter 30, "Life Insurance"; Chapter 31, "Irrevocable Life Insurance Trust"	Tax Facts on Insurance & Employee Benefits (2009): Q 617, 740; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 283-285, 288-289
<b>81. Valuation issues</b>		Tax Facts on Insurance & Employee Benefits (2004): Q 908
A. Estate freezes		
1. Corporate and partnership recapitalizations (§2701)	Chapter 59, "Freezing Techniques – Corporations and Partnerships"	Tax Facts on Insurance & Employee Benefits (2009): Q 912
2. Transfers in trust	Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"	Tax Facts on Insurance & Employee Benefits (2009): Q 913; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 345-348
B. Valuation issues for business interests	See also, Chapter 43, "Family Limited Partnerships"; Chapter 44, "Limited Liability Companies"	Tax Facts on Insurance & Employee Benefits (2009): Q 912; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 345-348

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1. Minority discounts	Chapter 58, "Valuation Planning"	
2. Marketability discounts	Chapter 58, "Valuation Planning"	
3. Blockage discounts	Chapter 58, "Valuation Planning"	
4. Key person discounts	Chapter 58, "Valuation Planning"	
C. Valuation techniques and the federal gross estate	Chapter 58, "Valuation Planning"	Tax Facts on Insurance & Employee Benefits (2009): Q 861
<b>82. Marital deduction</b>		
A. Requirements	Chapter 24, "Marital Deduction and Bypass Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 863; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 295-319
B. Qualifying transfers	Chapter 24, "Marital Deduction and Bypass Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 863; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 311-314
C. Terminal interest rule and exceptions	Chapter 24, "Marital Deduction and Bypass Trusts"	Tax Facts on Insurance & Employee Benefits (2009): Q 863, 919; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 311-314
D. Qualified domestic trust (QDOT)	Chapter 20, "Non U.S. Persons in the Estate Plan"	Tax Facts on Insurance & Employee Benefits (2009): Q 863; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 316-317
<b>83. Deferral and minimization of estate taxes</b>		
A. Deductions and credits	Chapter 15, "Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 862, 866
B. Lifetime planning techniques	Chapter 24, "Marital Deduction and Bypass Trusts"; Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"; Chapter 31, "Irrevocable Life Insurance Trust"; Chapter 33, "Charitable Split Interest Trusts"; Chapter 36, "Private Annuity"; Chapter 43, "Family Limited Partnerships"	

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<b>84. Intra-family and other business transfer techniques</b>		
A. Characteristics	Chapter 43, "Family Limited Partnerships"; Chapter 44, "Limited Liability Companies"; Chapter 45, "Personal Holding Company"; Chapter 46, "S Corporation"; Chapter 47, "Incorporation"	
B. Techniques		
1. Buy-sell agreements	Chapter 40, "Buy-Sell (Business Continuation) Agreement"	Tax Facts on Insurance & Employee Benefits (2009): Q 54, 81-89, 93-95
2. Installment notes	Chapter 35, "Installment Sales and SCINs"	Tax Facts on Insurance & Employee Benefits (2009): Q 806, 911, 912
3. Self-canceling installment notes	Chapter 35, "Installment Sales and SCINs"	
4. Private annuities	Chapter 36, "Private Annuity"	Tax Facts on Insurance & Employee Benefits (2009): Q 41-42, 911, 912
5. Transfers in trust	Chapter 24, "Marital Deduction and Bypass Trusts"; Chapter 25, "Section 2503(b) and 2503(c) Trusts"; Chapter 26, "Grantor Retained Interests (GRAT, GRUT, QPRT)"; Chapter 27, "Defective Trust"; Chapter 28, "Revocable Trust"; Chapter 29, "Tax Basis Revocable Trust"	Tax Facts on Insurance & Employee Benefits (2009): Q 913
6. Intra-family loan	Chapter 37, "Interest-Free and Below Interest Loans"	
7. Bargain sale	Chapter 35, "Installment Sales and SCINs"	
8. Gift or sale leaseback	Chapter 39, "Sale(Gift) – Leaseback"	
9. Intentionally defective grantor trust	Chapter 27, "Defective Trust"	
10. Family limited partnership (FLP) or limited liability company (LLC)	Chapter 43, "Family Limited Partnerships"; Chapter 44, "Limited Liability Companies"	
C. Federal income, gift, estate and Generation-Skipping Transfer Tax (GSTT) implications	Chapter 15, "Estate Tax"; Chapter 17, "Gift Tax"; Chapter 18, "Generation-Skipping Transfer Tax"; Chapter 19, "Federal Income Tax Issues"	Tax Facts on Insurance & Employee Benefits (2009): Q 911, 914; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Part II: Trust Taxation

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<b>85. Generation-Skipping Transfer Tax (GSTT)</b>		
A. Identify transfers subject to the GSTT		Tax Facts on Insurance & Employee Benefits (2009): Q 951 <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 151-160 <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 155-157 <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, p. 158 <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, p. 157
1. Direct skips	Chapter 18, "Generation-Skipping Transfer Tax"	
2. Taxable distributions	Chapter 18, "Generation-Skipping Transfer Tax"	
3. Taxable terminations	Chapter 18, "Generation-Skipping Transfer Tax"	
B. Impact of the GSTT on lifetime transfers		Tax Facts on Insurance & Employee Benefits (2009): Q 951
1. Outright transfers of cash or property	Chapter 18, "Generation-Skipping Transfer Tax"	
2. Transfers in trust	Chapter 18, "Generation-Skipping Transfer Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 750-752; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, Chapter 8, "Generation-Skipping Transfer Taxation and Trusts," pp. 149-173
C. Exemptions and exclusions for the GSTT		Tax Facts on Insurance & Employee Benefits (2009): Q 952
1. The GSTT exemption	Chapter 18, "Generation-Skipping Transfer Tax"	
2. Qualifying annual exclusion gifts and direct transfers	Chapter 18, "Generation-Skipping Transfer Tax"	
<b>86. Fiduciaries</b>		
A. Types of fiduciaries		
1. Executor/Personal representative	Chapter 12, "Selection of Executor, Trustee, and Attorney"; Chapter 13, "Probate"; Chapter 14, "Executor's Primary Duties"	
2. Trustee	Chapter 12, "Selection of Executor, Trustee, and Attorney"	
3. Guardian	Chapter 8, "Wills"	

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B. Duties of fiduciaries	Chapter 12, "Selection of Executor, Trustee, and Attorney"; Chapter 13, Probate"; Chapter 14, "Executor's Primary Duties"	
C. Breach of fiduciary duties	Chapter 12, "Selection of Executor, Trustee, and Attorney"	
<b>87. Income in Respect of a Decedent (IRD)</b>		
A. Assets qualifying as IRD	Chapter 19, "Federal Income Tax Issues"	Tax Facts on Insurance & Employee Benefits (2009): Q 827
B. Calculation for IRD deduction	Chapter 19, "Federal Income Tax Issues"	Tax Facts on Insurance & Employee Benefits (2009): Q 827
C. Income tax treatment	Chapter 19, "Federal Income Tax Issues"	Tax Facts on Insurance & Employee Benefits (2009): Q 827
<b>88. Postmortem estate planning techniques</b>		
A. Alternative valuation date	Chapter 58, "Valuation Planning"	Tax Facts on Insurance & Employee Benefits (2009): Q 861
B. Qualified disclaimers	Chapter 11, "Disclaimers"	Tax Facts on Insurance & Employee Benefits (2009): Q 637, 907; <i>The Ultimate Trust Resource</i> , 2 <sup>nd</sup> Ed, pp. 133-134
C. Deferral of estate tax (§6166)	Chapter 16, Extensions of Time to Pay Estate Tax"	Tax Facts on Insurance & Employee Benefits (2009): Q 851
D. Corporate stock redemptions (§303)	Chapter 41, "Section 303 Stock Redemption"	Tax Facts on Insurance & Employee Benefits (2009): Q 86
E. Special use valuation (§2032A)	Chapter 58, "Valuation Planning"	Tax Facts on Insurance & Employee Benefits (2009): Q 861
<b>89. Estate planning for non-traditional relationships</b>		
A. Children of another relationship	Chapter 57, "Planning for Non-Traditional Relationships"	
B. Cohabitation	Chapter 57, "Planning for Non-Traditional Relationships"	
C. Adoptions	Chapter 57, "Planning for Non-Traditional Relationships"	
D. Same-sex relationships	Chapter 57, "Planning for Non-Traditional Relationships"	

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