

MERCER COUNTY COMMUNITY COLLEGE

COURSE OUTLINE

LEG 203
Course Number

Wills and Probate
Course Title

3
Credits

45
Class Hours

0
Laboratory Hours

Text: Title: Guide to Wills and Estates
Author: American Bar Association
Edition: 2nd
Publisher: Random House

Catalog Description:

A survey of basic wills and basic probate practice. Includes interviewing for and preparation of a will and the procedures involved in probate, New Jersey State Inheritance Tax and Federal Estate Tax. Fundamentals of testate and intestate property transfer will also be discussed.

Prerequisite: LEG 131 3 lecture

Corequisite: None

Eric M. Perkins
Course Coordinator

Instructor's Name _____
Time/Location _____
Office Hours _____
Office #/Phone #'s _____
E-mail _____

Method of Evaluation and Grading

Sign-In Sheets At the beginning of each student must initial the class roster.

Testing: The midterm and final will be a combination of true-false questions, short answers, fill-in-the-blanks which will require an understanding of the concepts and facts discussed. The final will require computing and completing portions of an inheritance tax return.

Tentative Grading:	Percent of Grade	Final Grade Ranges
Midterm Exam	35	A 90 – 100
Draft Wills	10	B 80 - 89
Inheritance Tax Return	10	C 70 - 79
Accounting	10	D 60 - 69
Final Exam	35	F below 60

Extra Credit: A short two page research paper on topic will be announced.

Instructional Method

A combination of lecture, discussions, and in and out of class projects will be utilized.

Academic Integrity Statement and Student Conduct Statement

“A student who a.) knowingly represents work of others as his/her own; b.) uses or obtains unauthorized assistance in the execution of any academic work; or c.) gives fraudulent assistance to another student is guilty of cheating. Violators will be penalized.” (Student Handbook)

It is the student’s responsibility to attend all of their classes. If they miss a class meeting for any reason, students are responsible for all content that is covered, for announcements made in their absence, and for acquiring any materials that may have been distributed in class. It is expected that students be on time for all their classes. If students walk into a class after it has begun, it is expected that they choose a seat close to where they entered the room so that they do not disrupt the class meeting.

Students are expected to follow ordinary rules of courtesy during class sessions. Engaging in private, side conversations during class time is distracting to other students and to the instructor. Leaving class early without having informed the instructor prior to class is not appropriate. Unless there is an emergency, leaving class and returning while class is in session is not acceptable behavior. Disruptive behavior of any type, including sharpening pencils while someone is speaking, is not appropriate.

General Course Objectives:

The objective of LEG 203 Wills and Estates, is to give future paralegals an overview of basic Will drafting and estate administration. It is a compact and practical survey of the law of Wills, Trusts and estate administration, plus other matters – income tax and the Federal Gift and Estate Tax, the disposition of property outside the probate system, powers of attorney (planning for the handling of affairs in case of disability) and advance medical directives (“living wills”) (medical choices to be made as life nears its end).

The course will highlight through lectures and in class and out of class exercises, the fundamentals of probate vocabulary, Will interviewing, Will preparation and execution, intestate succession, Surrogate’s Court practice, and Superior Court Probate Practice. The course material will treat estate administration including marshalling assets, formal and informally accounting, real and personal property transfers and distribution and recordable instruments.

The second half of the course will involve an overview of taxes associated with decedent estates including the New Jersey transfer inheritance tax and federal estate tax, the generation skipping tax and federal fiduciary income taxes.

Specific Course Objectives:

The student will be able to:

1. Identify, explain, and classify the various kinds of property.
2. List and explain the various forms of ownership of real and personal property.
3. Explain the difference between testacy and intestacy.
4. Identify lineal and collateral relationships as they relate to the right to inherit a decedent’s property under intestate laws.
5. Understand the function of wills and trusts as estate planning devices.
6. Draft a basic will.
7. Learn basic probate estate terminology.
8. Explain the difference between Per Capita and Per Stirpes distribution.
9. Enumerate the requirements for validity of wills.
10. Know how to modify an existing will and acts that revoke a will.
11. Identify persons entitled to contest a will and the grounds for such contests.
12. Explain the purpose and function of “Self-Proved” Will.
13. Identify and define various types of trusts.
14. Identify the participants in the creation and administration of trusts.
15. Become acquainted with ancillary estate planning documents including powers of attorney, medical directives, living wills and UGMA.
16. Become acquainted with basic Surrogate’s Court and Superior Court, Chancery Division, Probate Part procedures.

17. Explain the procedure used for appointing personal representatives in testate and intestate probate proceedings.
18. Explain the steps in informal (small estates) intestate administration.
19. Explain jurisdiction, venue and domicile as the concepts relate to estate administration.
20. Identify the different kinds of income and death taxes that the personal representative must pay from a decedent's estate.
21. Prepare a simple residents Transfer Inheritance Tax Return.
22. Be acquainted with federal income tax concepts and forms.