



WILLS, TRUSTS
& ESTATES

WILLS, TRUSTS AND ESTATES LAW CERTIFICATION EXAMINATION SPECIFICATIONS



WILLS, TRUSTS
& ESTATES

1. Purpose of Examination

The Wills, Trusts and Estates Law Certification Examination consists of a combination of essay and multiple choice questions. It is intended to test whether an applicant possesses the knowledge, skills, abilities, ethics and judgments that are common to specialists in wills, trusts and estates law and it is also intended to be a valid and reliable measurement to justify the representation of special competence and professionalism that distinguishes a "Florida Bar Board Certified Lawyer."

2. Examination Content

Topics that may be covered on the wills, trusts and estates law certification examination include:

A. Pre-Death Planning

May include, but is not limited to:

1. Estate tax planning
2. Associated income tax issues
3. Planning for incapacity: Durable power of attorney; Healthcare surrogate; Living will
4. Outlining of estate plans – Drafting issues
5. Wills vs. Living Trusts
 - a. Formalities of execution/revocation
 - b. Creditors' rights
 - c. Spousal entitlements
6. Joint Tenancies, Tenancies by the Entireties, Totten Trusts

B. Estate Administration

May include, but is not limited to:

1. Probate Procedures
 - a. Creditor claims
 - b. Entitlements
 - c. Notice requirements
 - d. Accountings
 - e. Caveats

2. Probate Substance
 - a. Intestate succession
 - b. Will execution/revocation
 - c. Fiduciary qualifications, duties and powers
 - d. Entitlements
 - e. Spousal elections, etc.
 - f. Will construction
 - g. Ancillary administration
 - h. Community property
 - i. Creditor claims
 - j. Distributions
 - k. Disclaimer of interests
 - l. Estate tax apportionment
 - m. Abatement, priorities and ademption
3. Fees, including attorney, fiduciary & administrative

C. Transfer Taxes

May include, but is not limited to:

1. Estate
2. Generation-skipping
3. Gift
4. Internal Revenue Code Chapter 14 issues
5. Valuation issues

D. Probate and Trust Litigation

May include, but is not limited to:

1. Issues of substance, standing, evidence, jurisdiction and procedure (as governed by the Florida Probate Rules and, where applicable, the Florida Rules of Civil Procedure) involved in various probate and trust related causes of action, including, but not limited to:
 - a. Revocation of probate and/or the voiding of revocable trusts for lack of due execution; lack of capacity; undue influence; and/or insane delusion
 - b. Construction of wills and trusts
 - c. Determination of homestead rights
 - d. Tax apportionment
 - e. Surcharge and/or removal of Personal Representatives
 - f. Enforcing and defending against creditors' claims
 - g. Elective share and other entitlement rights
 - h. Determination of a right to jury trial

E. Other Taxes

May include, but is not limited to:

1. Federal income tax (Form 1041 and issues unique to Final Form 1040)
2. Documentary stamp tax
3. Federal income taxes on retirement benefits

F. Trust Administration

G. Professional Responsibility

May include, but is not limited to:

1. Rules of Ethics & The Florida Bar Ethics Opinions
2. Attorney malpractice liability in estate planning and fiduciary administration

H. Florida Homestead

May include, but is not limited to:

1. Property included
2. Exemption from forced sale
3. Descent and devise

Examinees will be tested on law that is in effect as of January 1st of the year in which the exam is administered.