Newsletter

Revised Organ Donation Legislation Enacted

In 2007, the Oregon legislature enacted the Revised Uniform Anatomical Gift Act (House Bill 3092), effective January 1, 2008. Estate planners need to be familiar with the new law because estate planning clients occasionally ask for advice on how to become organ donors when they die. The new law applies to organ, eye, and tissue donation, as does the following summary.

Organ donation has now caught up with the Internet age. The new law authorizes Internet registration of individuals who wish to become organ donors, and an Internet registration site has been operating in Oregon since April 2007 at www.donatelifenw.org. For Washington residents, the appropriate website is http://.livinglegacyregistry.org. Individuals are encouraged to visit these websites and complete an online registration form. A written (offline) registration form is also available for those who do not use computers or do not have internet access. Additional information on organ donation can be obtained at these websites or by calling Donate Life Northwest at (503) 494-7888 or (800) 452-1369. That organization can also supply brochures that attorneys may provide to clients who express an interest in organ donation. (Donate Life Northwest provided much of the information in this article.)

Internet registration is not the exclusive means to become an organ donor, but it appears to be the most effective. The various methods authorized by the statute are:

- Internet registration, as described above;
- Driver's license designation (placing a D on a driver's license);
- A recital in a will;
- An oral or written designation made during a terminal illness or injury, witnessed by two adults, one of whom must be disinterested; and
- Signing an organ donation card or other written record. This category could include a designation on an Advance Directive, although the statute does not specifically so state.

Internet registration has several advantages. It is relatively quick and easy to complete, and the website is instantly available to procurement agencies in the event of death, when quickly identifying a donor is important. It also eliminates any ambiguity about the intent of the donor, because the website registration permits the donor to be very specific about his or her intentions. For example, the registrant can limit donation to particular organs or tissue, or may prohibit the use of organs in medical research. For privacy reasons, the website does not record Social Security numbers, but instead relies on birth dates and other information.

Driver's license designation is a very popular method to indicate an intent to become an organ donor, but it has one disadvantage. Although the statute provides that a driver's license designation is legally effective, procurement agencies are currently taking a very conservative approach. According to Donate Life Northwest, procurement agencies are concerned that a D on a driver's license does not necessarily demonstrate that the donor was fully informed before deciding to become an organ donor. Although that concern is not reflected in the statute, which provides that a driver's license designation

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is as effective as any other type of designation or registration, the procurement agencies prefer Internet registration. The practical result of this cautious approach is that the family of a deceased potential donor with a driver's license designation must confirm the decision for the deceased to become a donor and will be asked to give written consent before the recovery of organs. In this situation, when time is of the essence, any delay compromises the integrity of the donor organs. With an Internet registration, the procurement agency will honor the donor's decision without asking for additional consents. Families are still asked to provide a medical and social history of the decedent, and additional information regarding organ donation is provided to the family in the form of a disclosure by the recovery agency.

A recital in a will is also legally effective, but a will is usually not readily available if the potential donor dies suddenly or unexpectedly. A donor card carried in a wallet or purse might similarly be misplaced or unavailable, while an Internet registration will be available to the procurement agencies with no delay.

If a person does not complete a registration or designation during life, the statute permits family members and certain other individuals to give consent at the time of death. A detailed list of those individuals appears in the statute; the list includes spouses, children, parents, siblings, grandchildren, grandparents, caregivers, and guardians, depending on who is readily available at the time.

The new statute is relatively detailed; this article provides merely a capsule summary. Attorneys who will be advising clients on the subject of organ donation should review the entire Revised Uniform Anatomical Gift Act (HB 3092), which will be codified as part of ORS chapter 97. It will also modify a few other statutes. Attorneys should also visit www.donatelifenw.org, and they should consider completing the online registration themselves, in order to be able to describe the process to their clients, in addition to doing a good deed.

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What's New

This description of *Howard v. Howard,* and the discussion of Oregon 529 Plans (page 4), previously appeared in the course materials prepared for the 52nd Annual Estate Planning Seminar and are reproduced in this newsletter with permission from the author, William Brewer, and from the Washington State Bar Association (WSBA-CLE); any other use without the express written permission of the Washington State Bar Association is prohibited.

Howard v. Howard, 211 Or. App. 557, 156 P.3d 89 (2007)

Howard raised the issue of whether a trustee should take into account the other assets of an income beneficiary in administering and making investment decisions for the trust. The trust instrument did not call for taking the circumstances of the income beneficiary into account and did say that the income beneficiary's interests were to be preferred over the interests of the remainder beneficiaries. The Trustee had appealed a decision of the trial court, which said, in part, that the personal income and assets and financial posture of the income beneficiary (the decedent's surviving spouse) were "'to have no bearing whatsoever on the considerations of the Trustee.'" *Howard*, 211 Or. App. at 562 (quoting trial court).

The decedent had died married to his second wife. Each of the couple had children from their prior marriages. The decedent's son was trustee of the trust for the surviving spouse. The couple had decided that they would separately provide for their own children and that each would receive only the income from the assets of the other. The trust specifically provided for no distributions of principal to the survivor. It also specifically stated the decedent's intent to leave none of his assets to his wife's children. The surviving spouse apparently had significant assets of her own.

The Trustee attempted to convince the court that the effect of the trial court order was to permit the surviving wife to accumulate additional assets for distribution to her children in direct contradiction of the decedent's intent to not benefit the stepchildren. The Trustee wished to invest trust assets for growth, reducing the income available for distribution. The Trustee sought a court decision allowing him to invest trust assets with knowledge that the income beneficiary's assets were more than sufficient for her support, comfort, enjoyment, and desires.

The court of appeals affirmed the trial court's decision. It held that the surviving spouse's other assets "are not relevant to the administration of the trust." *Id.* at 565.

The court did not mention Oregon's prudent investor rule, now located in the Uniform Trust Code at ORS 130.750 to 130.775. It is not clear from the decision that the trust instrument overrode the rule's mandates that the trustee should invest as a prudent investor would, taking into consideration all the purposes of the trust and all relevant circumstances of the trust, including possible effects of inflation, expected total return, and the resources of the beneficiaries. ORS 130.755.

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***Rose v. Board of Trustees for the Portland Fire & Police Disability and Retirement Fund for the City of Portland*, 215 Or. App. 138, 168 P.3d 1204 (2007)**

Leslie Rose was the ex-wife of a City of Portland firefighter. The firefighter was entitled to receive benefits under the terms of the Portland Fire and Police Disability Retirement Fund.

Shortly before the firefighter's death, he and Rose entered into a domestic relations order (DRO) under which Rose would be entitled to surviving spouse benefits under the fund if her ex-husband was not married at the time of his death. The DRO named Rose as an alternate payee under the fund and stated, "the Alternate Payee shall be considered the Surviving Spouse of Member for purposes of [the fund]." When her ex-husband died without remarrying, Rose requested death benefits as a surviving spouse. The Board of Trustees denied her application because she was not a surviving spouse as defined under the regulations for the fund.

Rose argued, both at trial and on appeal, that ORS 237.600(1) allowed her to collect the benefits even though she was not the surviving spouse. The statute provides that a DRO can direct death benefit payments from a person who would otherwise be entitled to the benefits to an alternate payee. However, under the statute, the total value of the benefits paid to the alternate payee may not be greater than the amount the fund would otherwise have to pay. According to Rose, she was the person who was otherwise entitled to the benefits because she would have received the benefits if not for her divorce. She was also identified in the DRO as an alternate payee.

The Court of Appeals applied the statutory construction analysis of *PGE v. Bureau of Labor and Industries*, 317 Or. 606, 610-12, 859 P.2d 1143 (1993) to ORS 237.600(1) and held that Rose was not entitled to the benefits based on the text and context of the statute. The court held that in order for the statute to apply, there must first be someone entitled to the benefits. Only if there is such a person can a DRO direct the benefits to another person—an alternate payee.

The court identified three problems with Rose's claim that she was both the person otherwise entitled to the benefits and the alternate payee. First, the court said the plain meaning of the words refuted her interpretation of the statue. If a former spouse were entitled to the benefits there would be no reason to authorize benefits to the former spouse as an alternate payee. Second, the word "otherwise" in the statute more naturally referred to circumstances that would have existed but for the designation of the alternate payee. Finally, the court pointed out that the statute requires that a DRO not increase the amount of benefits the fund would have to pay out. Since there was no surviving spouse as defined under the regulations for the fund, the fund would not have to pay out anything to a surviving spouse. Allowing the Rose to be considered the alternate payee would force the fund to pay out benefits that it would not pay but for the DRO.

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***Roley v. Sammons*, 215 Or. App. 401, 170 P.3d 1067 (2007)**

Elvada Roley's will gave her property to her three children, Steven, June, and Kenneth. The will gave the testator's farm to Steven, gave her house to June and gave some other real property to Kenneth. The will then stated:

> It is my desire that JUNE JOAN MELTON and KENNETH LYNN ROLEY have equal shares of my estate including the specific bequest I have made to them in Sections IV and V respectively. I therefore direct my Personal Representative to divide all remaining assets of my estate in a manner that their total shares be of equal value.

The will also stated that if either of June or Kenneth predeceased Ms. Roley, that child's share would go to the child's children.

Before Ms. Roley's death, she gave the farm to Steven. She sold the house that had been devised to June and commingled the proceeds with her other assets. June died five months before Ms. Roley died. The court appointed Kenneth personal representative of Ms. Roley's estate, following the preference stated in the will. As personal representative, Kenneth sought to distribute the entire estate to himself. June's son, Christopher Sammons, filed suit, seeking one-half his grandmother's estate and also asking that Kenneth be removed as personal representative due to a conflict of interest.

The case raises three questions. The first issue involves a dispute resolution clause included in the will. Section VI of the will stated, in part:

> If there are any disputes arising out of the distribution of my estate, my personal representative shall have the full authority to resolve any of said disputes, and the decision of my personal representative shall be binding on my heirs.

Kenneth argued that this clause gave him sole authority to interpret the language of the will. Both the trial court and the appellate court disagreed. In analyzing the effect of the clause, the appellate court assumed that "dispute" included a question about the construction of the language of the will. The court then explained:

> Thus, a probate court has the statutory duty to construe a will and to supervise a personal representative in order to give effect to the dispositional intent of a testator. Where the wording of the will is clear on 'the legal effect of the dispositions of the testator' under ORS 112.227, those duties of a probate court cannot be usurped by private delegation to someone else under the terms of a will. Plaintiff concedes that the probate court's power to enforce the unambiguous terms of the will is not affected by the dispute resolution provision in the will. Because the dispositional intent of the testator here is plain from the face of the will, the court's power to determine and enforce that intent is not affected by the contrary choice of the personal representative under section VI of the will.

Whatever power the personal representative had, the power

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did not include the power to distribute the estate in a manner not in accordance with the testator's intent, expressed clearly in the will. In the court's view, there was no dispute to resolve because the intent was clear.

The court next addressed the interpretation of the will itself. The gift to children of a deceased child occurred in the articles making the specific bequests but not in the article directing that the residue be divided between June and Kenneth. Read as a whole, the will indicated the testator's desire that a grandchild or grandchildren take a deceased child's share of the estate and not merely the specific bequest. The will could have been more artfully drafted, but the testator's intent was clear enough.

The final issue addressed by the court was whether to remove Kenneth as personal representative. The trial court removed him, but the appellate court reinstated him. The court noted a conflict in the cases setting the standard for review regarding a probate court's decision to remove a personal representative. In one case, *Holst v. Purdy*, 117 Or.App. 307, 311, 844 P.2d 229 (1992), the court applied a de novo standard of review, and in another the court determined the standard to be "abuse of discretion." *Wharff v. Rohrback*, 152 Or.App. 68, 72, 952 P.2d 87 (1998). The court did not resolve the conflict but simply concluded that "[e]ven under the more deferential "abuse of discretion" review, the probate court erred in removing plaintiff as the personal representative." The court explained that removal is mandatory when a personal representative ceases to be qualified, ORS 113.195(1), and is permissive if the personal representative shows unfaithfulness or neglect. ORS 113.195(2). The court also has the equitable authority to remove a personal representative for a conflict of interest in making decisions concerning the estate.

The court concluded that because the probate court's decision would settle the distribution of the estate, no further conflict between Kenneth's personal interests and his role as personal representative remained. The court noted the "strong statutory and common law preference to defer to the designation of a personal representative made by the testator." *Holst*, 117 Or.App. at 311, 844 P.2d 229. The court then ordered Kenneth reinstated as personal representative.

The will construction issue in *Roley v. Sammons* is fairly straightforward, although a review of the will's language, quoted in the opinion, serves as a useful reminder to draft carefully. More interesting are the court's discussions of the dispute resolution clause and the discussion of when a court may remove a personal representative. The opinion provides useful analysis of Oregon law on both these issues.

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529 Plans Get Better

Oregon 529 plans should be more attractive to grandparents and others who have the ability to help with saving for college expenses.

First, the Oregon Legislative Assembly helped by doubling the permitted deduction from Oregon income tax available for contributions to Oregon 529 plans. In 2008, the allowable deduction will become $4,000 per year if the taxpayer files a joint return and $2,000 per year for other taxpayers. This change to the law is contained in section 11 of the "grab bag" tax bill, HB 3201. As before, taxpayers who contribute an amount in excess of the deduction limits can carry the excess forward and deduct it for up to four years after the contribution. ORS 316.699. The same statute allows taxpayers who contribute after year-end but before April 15 of the subsequent year to deduct the contribution on the return for the preceding tax year.

Second, Congress again expanded the reach of the so-called Kiddie Tax. Effective in 2008, college students will pay tax at their parents' tax rate on their unearned income over a threshold amount until they have finished school or attained age 24, whichever comes first. IRC § 1(g)(2)(A) (incorporating the definition of a child as a dependent from IRC § 152(c)(3)). This change increases the cost of college savings via custodial accounts or other gifts to children.

The net result is that 529 plans, which are tax deferred while they are earning money and allow tax-free withdrawals for qualified higher education expenses are, for now, the college savings vehicle of choice. The increase in the income tax deduction for those who contribute to the Oregon plan makes a good deal even better. Further enhancing the Oregon plan is the fact that ORS 348.863 protects funds in the plan from creditors of the owner and beneficiary.

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Trust Code Revisions

Christopher P. Cline (Holland & Knight LLP in Portland) is chairing a committee that will work on a bill of technical corrections to the Oregon Uniform Trust Code. Lawyers working with the Trust Code in Oregon have identified a number of questions and issues. The bill will address concerns already identified, and now is the time to let Chris know if you have other suggestions for the bill.

Preserving Community Property Rights in Oregon

Oregon, a common-law property state, is an island surrounded by a sea of community property states: Washington, Idaho, Nevada, and California. Married couples from these states often move to Oregon with substantial assets that they use to purchase real property and other appreciable assets without thinking about tax and ownership issues. Properly managing property purchased in Oregon from proceeds derived from community property is vital in order to ensure that at the death of a spouse the surviving spouse will receive the benefits of community property.

Issues concerning the distinction between community property and common-law property may arise if, for example, a married couple moves from Washington, a community property state, to Oregon and purchases a less expensive home using proceeds from the sale of their residence in Washington. Without proper planning, the married couple may title the new house as tenants by the entirety with the right of survivorship. Additionally, with the excess funds from the purchase of the less expensive home, the married couple may open a brokerage account or purchase stocks as joint owners with a right of survivorship with the same effect. By failing to carefully plan and title their assets, the couple may lose the benefits associated with the community property status of the original asset – their Washington residence. This article will discuss (1) benefits of community property, (2) the legal framework of Oregon's Uniform Disposition of Community Property Rights at Death Act, and (3) planning considerations to preserve community property.

Benefits of Community Property

For income tax purposes, maintaining the community property nature of a couple's appreciable assets, such as real property or stock, is important because when one spouse dies all of the couple's community property receives a full step-up in basis. IRC § 1014(b)(6). The step-up provides the property with a new basis: its fair market value at the date of the decedent's death. *Id*.

In contrast, if the property is considered common-law property, only the decedent's portion of the property receives the step-up in basis, and the surviving spouse's portion remains the cost basis. For example, in Revenue Ruling 68-80 the taxpayers, a husband and wife, resided and owned real property in a community property state, New Mexico. Rev. Rul. 68-80, 1968-1 C.B. 348. The couple moved to Virginia, a common-law state, and traded their real property in New Mexico for real property in Virginia. The couple took title to the property in Virginia as tenants in common and not as husband and wife. *Id.* The IRS found that for income tax purposes the character of the community property was lost because the couple converted the property into separate property in a common-law state. *Id.* The IRS ruled that under IRC § 1014 only the deceased spouse's one-half interest was entitled to a step-up in basis because the property no longer was community property. *Id.*

Aside from tax considerations, a married couple may have personal reasons for wanting to maintain the community property nature of their assets. Because each spouse owns a one-half interest in community property, even if property is titled as separate property, the deceased spouse can devise one-half of the community property by will to any person, not solely to his or her spouse. If both spouses are in a second marriage, each may want his or her one-half interest in the community property to pass to children from the first marriages, not to the surviving spouse.

Under the common-law system, if a couple owns property as joint tenants with right of survivorship or as tenants by the entirety, the spouse that dies first would not have the ability to make such a designation. Ownership of the entire property would pass directly to the surviving spouse. Thus, community property may be a great way for persons in a second marriage to ensure that one-half of the property will remain subject to each spouse's testamentary control.

Legal Framework

In general, property acquired in a community property state maintains its community property nature when a couple moves from a community property state to a noncommunity property state such as Oregon. ORS 112.715. Conversely, when one spouse acquires separate property in a state where community property rights do not exist, the separate property does not become community property but remains separate property when transported into the community property state.

Statutory Authority. The Uniform Disposition of Community Property Rights at Death Act ("the Act"), ORS 112.705 through 112.775, provides guidance regarding the disposition of community property and assets purchased using the proceeds from the sale of community property assets. The Act sets out a framework for recognizing and defining the property rights of married persons residing in Oregon who acquired property while they resided in a community property state.

The Act applies to personal property (1) that the couple acquired or that became and remained community property in another state, (2) that the couple acquired using the rents or income from community property or the proceeds from the sale of community property, or (3) that the couple acquired and that is traceable to community property. ORS 112.715(1).

Additionally the Act applies to any real property situated in Oregon (1) that the couple acquired with rent or income from community property, (2) that the couple acquired using the proceeds from the sale or exchange of property that was community property in another state, or (3) that the couple acquired in Oregon that is traceable to community property. ORS 112.715(2).

The Act includes a rebuttable presumption that property acquired by a couple while domiciled in a community property

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state is subject to the Act and, therefore, is community property. ORS 112.725(1). The Act also includes a rebuttable presumption that the Act does not apply to real property located within Oregon and personal property located anywhere, if the couple acquired the property while domiciled in Oregon and if the title creates survivorship rights for the surviving spouse. ORS 112.725(2). Therefore, if a married couple uses the proceeds from the sale of community property to purchase stock or open an investment account as joint owners after moving to Oregon it would be presumed that they acquired the property as noncommunity property.

Lastly, if the Act applies to the married couple's property, upon death of a spouse, one-half of the property is the property of the surviving spouse and is not subject to testamentary disposition by the decedent. ORS 112.735. The remaining one-half of the property is the sole property of the decedent and is subject to testamentary disposition or distribution under the laws of succession. *Id.*

Planning Considerations

Several strategies will help ensure that a couple's property will be subject to the Act and maintain community property status: (1) properly title assets so that the property does not lose its community property character, (2) use a joint revocable trust or community property agreement to ensure that the source of funds can be traced, and (3) avoid commingling community property assets with common law property assets.

One of the best ways to maintain the community property nature of the proceeds from the sale of community property is to place the community property into a joint revocable trust with the husband and wife as the trustees. Any assets purchased using the proceeds, including an Oregon residence, should be purchased or acquired in the name of the trust to ensure that ownership of the new assets can be traced back to the community property and to avoid the application of the rebuttable presumption in ORS 112.725(2). Furthermore, Revenue Ruling 66-283 holds that if such a trust is properly drawn, the trust will maintain the community property character of the corpus for income tax purposes. Rev. Rul. 283, 1966-2 C.B. 297.

The married couple should not title property purchased or acquired after the couple moves to Oregon using non-community property assets, such as Oregon wages, into the revocable trust. This will ensure that the couple avoids issues of commingling and makes it easier to determine which assets are community property and should receive a full step-up in basis. Commingling community property assets with noncommunity assets may result in the identity of the community property assets being lost.

Another method for maintaining or establishing community property rights is for the couple to enter into a community property agreement in which they designate specific assets as community property. This type of agreement should effectively maintain the community property nature of any assets acquired by the couple but does not alleviate the need to ensure that the assets are not titled with a right of survivorship to avoid the rebuttable presumption that the property is not subject to the Act.

A community property agreement may not, however, convert any separate property located in Oregon or other noncommunity property state into community property, unless the separate property was acquired using community assets. Additionally, the potential exists that the married couple may commingle these assets with noncommunity property assets.

Conclusion

In Oregon, proper planning is necessary to take advantage of the potential benefits of community property. A practitioner should not rely solely on the statutory presumptions or on tracing rules to establish that a married couple intended to own property in Oregon as community property. It is important to properly title property purchased in Oregon using proceeds from community property to ensure that the community character of the property is not lost. It is also important to prevent the commingling of community property with noncommunity property. Community property agreements and revocable living trusts both serve as useful tools in planning.

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Council on Court Procedures

Where do the Oregon Rules of Civil Procedure come from and how are they changed? If a particular rule is not effective or has been rendered obsolete by technology, or by practice, how may it be amended? The Council on Court Procedures was formed by the legislature in 1977 to draft and to systematically update the Oregon Rules of Civil Procedure (ORCP). The enabling legislation is found at ORS 1.725 through ORS 1.760. Well-crafted, fair, and balanced procedural rules for the filing, prosecution, and defense of civil disputes ensure that all Oregonians have a forum in which to seek redress of private grievances fairly and equitably.

By statute, the Council is composed of lawyers, judges, and at least one public member. The lawyers are further subdivided into two equally numbered groups: one drawn from the ranks of the "plaintiffs' bar," who routinely represent those seeking redress; and one drawn from the "defense bar," who routinely defend cases. The judges are drawn from the trial courts, the court of appeals, and the supreme court. All members of the Council are volunteers who serve without compensation.

The Council meets once each month during the years between legislative sessions. Meetings are on Saturdays and usually begin at 9:30 a.m. These meetings are open to the public and are held at various locations around the state. Committees and task forces established by the Council meet at various times during the month, depending upon the workload and the schedules of individual members. The Council votes to publish proposed amendments to the ORCP at the September meeting in even-numbered years and votes to promulgate amendments to the ORCP at the December meeting in even-numbered years. The Council's promulgated rules or amendments are submitted to the legislature's regular session and take effect in January of the following even-numbered, year, unless the legislature votes to amend, repeal, or supplement any promulgation.

The Council is continually addressing whether the Oregon Rules of Civil Procedure are serving to fairly and efficiently resolve civil disputes for the benefit of parties and their attorneys. The Council welcomes reports of instances when a rule is not, or is no longer, meeting the fair and efficient standard. Questions may be addressed to the Council's Executive Director Mark Peterson at 1018 Board of Trade Building, 310 SW Fourth Avenue, Portland, Oregon, 97204, or at (503) 768-6500.

2008 Section Officers

Please contact any of the officers or board members with questions or suggestions for Section activities. Get involved by volunteering to help with legislative projects and CLEs.

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Charitable Bequests of Household Belongings

Do you ever have estate planning clients who are charitably minded and who do not have relatives who want or need furniture and household belongings, or who want to avoid the hassle of a yard sale that may not yield much money? If so, you might suggest to the clients that they include in their estate plans a gift of furniture and household belongings to a charity, such as Goodwill Industries International, the Society of St. Vincent de Paul Inc., or the Oregon Community Warehouse, Inc., that can use the items to help needy families and individuals. Goodwill Industries and St. Vincent de Paul are nationally known. The Oregon Community Warehouse, located in Portland, distributes used furniture and household belongings for free to needy families, either directly or through other agencies. Goodwill and St. Vincent de Paul have multiple drop-off sites. The Oregon Community Warehouse often picks up donated items in the Portland metro area.

Set forth below is wording that can be used in a revocable trust. The sample wording provides for a donation to the Oregon Community Warehouse. The name of any charitable beneficiary that accepts these donations can be substituted.

4.2 COMMUNITY WAREHOUSE. My trustee shall donate to the Oregon Community Warehouse, Inc., now located at 2267 North Interstate, Portland, Oregon, those items of my household goods and furnishings, personal effects, clothing, jewelry, tools, books, silverware, china, and art objects that the Oregon Community Warehouse, Inc. is willing to accept.

4.3 REMAINING PERSONAL PROPERTY AS PART OF RESIDUE. If the Oregon Community Warehouse, Inc. does not accept any of the property described in Section 4.2, that property shall be distributed as part of the residue of my estate. I give my trustee discretion to distribute the property in kind or to sell it and distribute the proceeds as cash.

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Questions, Comments or Suggestions About This Newsletter?

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