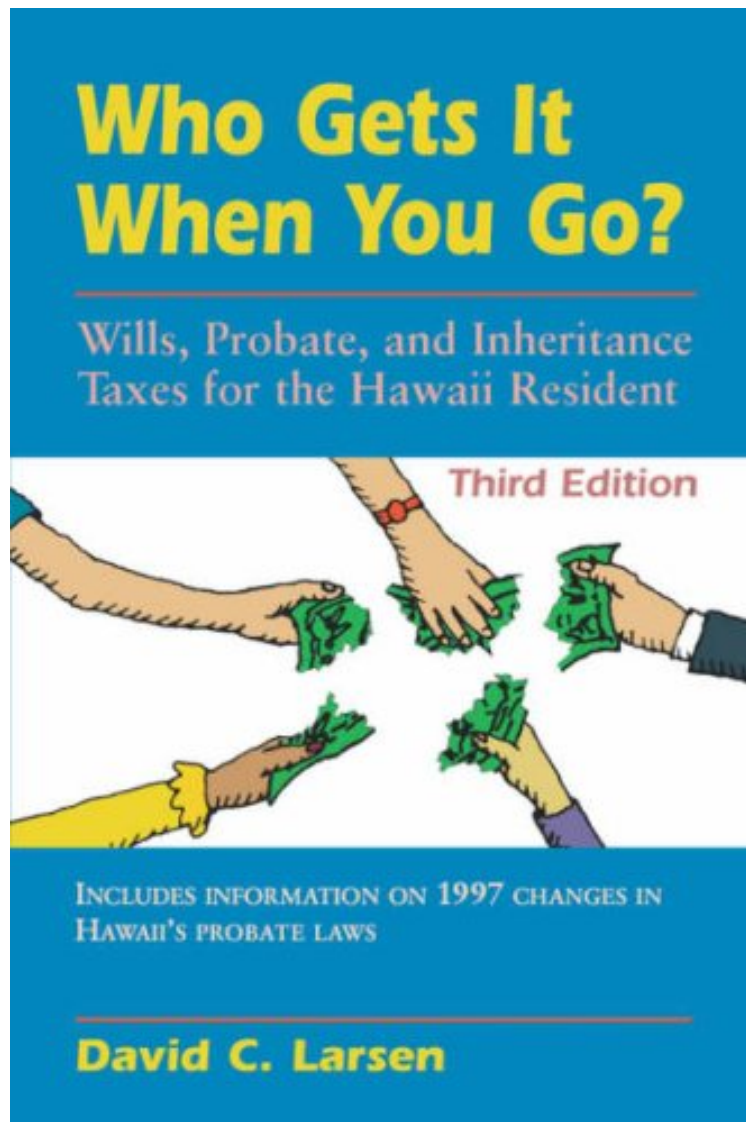


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This book explains in uncomplicated language what can happen to a person's property at death. A significant number of Hawaii's residents die without valid wills--either because they never wrote wills or because their wills are declared invalid by the probate court. In this readable, understandable introduction to estate planning in Hawaii, David C. Larsen describes basic concepts such as what happens when one dies without a will, the elements of a simple will, the mechanics of probate procedure, the use of basis trusts, how to reduce federal and state death taxes, and more. This revised edition includes new information that reflects recent changes in Hawaii's probate laws. Whereas earlier, "probate" was a word to be feared and avoided, the hope is that the revamping of the probate system will make probate simple and stress-free. Also, new laws rearrange "who gets what" if you die without a will. But remember: you don't have to let the legislature decide "who gets what" for you--you can do this yourself, by writing a will. This book is not a substitute for a lawyer and discourages "do-it-yourself" wills, but it does enable you to make essential and timely decisions before seeing an attorney.