

**CLC 2012: Estate planning for Fractured Families** – August 13, 2012

In Canada, 34% of first marriages fail and 43% of divorced people will remarry. Over half of those who remarry will wed someone who also is divorced. Chances are the second marriage will be successful, but 20% of Canadians who remarry have left their second spouse before their 8<sup>th</sup> anniversary. All these numbers result in a very complex web of rights, claims and obligations and means that a thorough understanding of estate planning for second families is critical before representing clients in these wills and estates situations.

This informative session will address estate planning issues such as the tax consequences of a change in marital status for estate planning including transfers upon marriage breakdown, attribution rules and rollovers. A consideration of planning to avoid the family fight will include the use of estate planning agreement and the doctrine of mutual wills. Once the family fight heads to court, there will be an examination of claims arising from remarriage and common-law partnerships, and also the problems that arise from a more disturbing event – the predatory marriage. The capacity to marry and make powers of attorney also will be considered in the context of the elderly or vulnerable client. There also will be a discussion of your professional responsibilities and ethical obligations when practicing in this complicated area.

Moderator: **Bruce Hallsor**, Crease Harmon LLP (Victoria, B.C.)

Presenters: **Kim Whaley**, Whaley Estate Litigation (Toronto, ON); **Cynthia Hiebert-Simkin**, Wealth and Estate Law Group, Inkster Christie Hughes LLP (Winnipeg, MB); **Wendy Templeton**, Templeton Law (Toronto, ON)

**This is an extract from *The Last Word* – CBA National Wills, Estates and Trusts Section Newsletter which can be found by going to: [http://www.cba.org/cba/newsletters-sections/2012/2012-01\\_wills.aspx](http://www.cba.org/cba/newsletters-sections/2012/2012-01_wills.aspx)**