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GENERAL DISCUSSION OF NON-TAX MATTERS CONCERNING ESTATE PLANNING (2007)

You should consider the following six items which do not deal with tax planning:

1. **Funeral Desires.** To avoid unnecessary burdens on your family at death, designate funeral desires (cremation or burial) in your Will and other estate planning documents.
2. **Advance Health Care Directive.** You may sign an Advance Health Care Directive, which may (a) designate agents to make health care decisions for you during any period you are incapacitated; (b) specify your desires and directions for "end of life" decisions and organ donations; and (c) give additional directions concerning your care. A directive may help avoid court supervised conservatorship proceedings to handle health decisions if you become incapacitated. Prior to July 1, 2000, California provided two different alternatives (some of which are still valid in California), which were:
 - a. **Natural Death Act Declaration.** This "Declaration" (sometimes called a "living Will") stated that you did **not** wish heroic efforts to be made for you, and you did **not** wish to be plugged into an artificial life support system if two physicians determined that your death was imminent and you were then in a persistent vegetative state or were otherwise unable to give informed health care directions. A declaration signed in 1992 or later may be valid indefinitely. A directive signed before 1992 was valid for only five years after signed.
 - b. **Durable Power of Attorney for Health Care.** A "Durable Power of Attorney for Health Care" could designate an agent to make health care decisions for you during any time that you were incapacitated or were unable to make such decisions for yourself. A power signed in 1992 or later may be valid indefinitely, but a power signed before 1992 was valid for only seven years.
3. **Durable Power of Attorney Over Assets.** You may give one or more agents the power to sign your name to deeds, stock powers and other documents and to handle your financial affairs during your incapacity. You can make these powers effective immediately, or you can defer their effectiveness until some later time (perhaps when two physicians determine that you are incapable of handling your own affairs). Special Medi-Cal protective powers may also be included.
4. **Nomination of Conservator.** The use of a living trust, or powers of attorney (for health care and over assets), or both, may avoid the need for court supervised conservatorship proceedings if you become incapacitated. Nevertheless, you should nominate in writing the persons you want to handle your financial and personal affairs if these other devices are not fully effective and a court proceeding is required.
5. **Nomination of Guardians.** If you have minor children under age eighteen, you should designate guardians to raise them.