

1. Wills and Estate Planning Seminar Wednesday, January 14, 2015.
2. Federal Estate Tax exemption increased to \$5,430,000 in 2015 so no Federal Estate Tax. However, New Jersey taxes estates over \$675,000.
3. Court cannot consider Sup Mt testimony unless agreed by defendant State v. Gibson 219 N.J. 227 (2014).
4. If mandatory 180 days without parole, can't get credit for inpatient State v. French 437 N.J. Super. 333 (App. Div. 2014).

2015 update Wills and Estate Planning - Free Seminar  
Wednesday, Jan. 14                      12:15pm-1:00pm and again 5:15pm-6pm

Law Office of Kenneth Vercammen, 2053 Woodbridge Ave., Edison, NJ  
08817

**COST:** Free if you pre-register by email.

The new NJ Probate Law made a number of substantial changes in Probate and the administration of estates and trusts in New Jersey.

**Main Topics:**

1. The New Probate Law and preparation of Wills
2. 2015 changes in Federal Estate and Gift Tax exemption
3. NJ Inheritance tax \$675,000
4. Power of Attorney
5. Living Will
6. Administering the Estate/ Probate/Surrogate
7. Question and Answer

Complimentary materials provided at 12:00pm sharp. We previously held this seminar for the Metuchen and Edison Adult schools. This program is limited to 15 people. Please bring a canned food donation, which will be given to the St. James Food Bank located on Woodbridge Avenue in Edison, NJ. Please email us if you plan on attending or if you would like us to email the materials.

**SPEAKER:** Kenneth Vercammen, Esq.

(Author- Answers to Questions About Probate)

**COMPLIMENTARY MATERIAL:** Brochures on Wills, "Answers to Questions about Probate" and Administration of an Estate, Power of Attorney, Living Wills, Real Estate Sales for Seniors, and Trusts.

**Can't attend? We can email you materials  
Send email to [VercammenLaw@Njlaws.com](mailto:VercammenLaw@Njlaws.com)**

**2. Federal Estate Tax exemption increased to \$5,430,000 in 2015 so no Federal Estate Tax. However, New Jersey taxes estates over \$675,000.**

New Jersey has an Estate Tax on amounts over \$675,000. So, even if no Federal Estate Tax due, the estate must still file a Federal Estate Tax Return, plus NJ Estate Tax Return.

So, for an unmarried or widowed person with assets of \$1,000,000, there is No Federal Estate Taxes, but the Estimated State Estate Tax: \$33,200.00.

For an unmarried or widowed person with assets of \$1,500,000, estimated NJ Estate Tax is over \$60,000.

The Federal Tax rate on estates over \$5,340,000 was increased from 35% to 40%.

How to avoid NJ Estate Tax- hire an attorney to set up a personal residence trust or irrevocable trust and have the assets taken out of your name and put into a trust or given to children and grandchildren in the trust. Minimum fees for trust are \$3,000. This is probably not something a non-attorney can do on their own. It is illegal for a non-attorney to provide legal advice or prepare most legal documents.

Gifts permitted without Federal Estate & Gift tax remained at \$14,000 per person. However, the amount permitted for Medicaid transfers is zero.

**3. Court cannot consider Sup Mt testimony unless agreed by defendant.  
State v. Gibson 219 N.J. 227 (2014)**

Due to the fundamental differences between a pre-trial motion to suppress and a trial on the merits, the best practice is to conduct two separate proceedings. However, the motion record may be incorporated into the trial record if both party's consent and counsel are given wide latitude in cross-examination. Where the evidence from a pre-trial hearing is improperly admitted at the trial on the merits, the correct remedy is remand for a new trial.

**4. If mandatory 180 days without parole, can't get credit for inpatient.  
State v. French 437 N.J. Super. 333 (App. Div. 2014)**

A sentence of 90 days in jail followed by 90 days in an inpatient drug rehabilitation program does not satisfy the "fixed minimum sentence of not less than 180 days during which the defendant shall not be eligible for parole" mandated for the fourth-degree crime of operating a motor vehicle during a period of license suspension for multiple convictions of driving while intoxicated. N.J.S.A. 2C:40-26(b).

Editorial Assistance from Alexandra Murdocca, Stetson University College of Law 2016.