



Michigan Wills & Trusts

April 2019

(v.19.01)

Legal Developments

Increased Federal Tax Exemptions (effective January 1, 2019)

Applicable Exclusion Amount: \$11,400,000 (up from \$11,180,000)
GST Exemption Amount: \$11,400,000 (up from \$11,180,000)
Gift Tax Annual Exclusion Amount: \$15,000 (no change from 2018)

The former references to these amounts in the Law & Strategy and Synopsis (they do not appear in the documents) were necessarily generic, having been programmed before the exact IRS numbers were released. We have made them more precise for this year.

Certificate of Trust is Modified

Amendments to the Michigan Certificate of Trust law (MCL 700.7913) took effect on December 27, 2018. See [HB 5362](#) which amends information required in a certificate of trust. See also [HB 5398](#) which amends the requirements for a trust that affects real property.

Updated Product Features

Certificate of Trust Existence Revised and Certificate Affecting Real Estate Added

New questions have been added to revise the program in accordance with the changes to the certificate of trust noted above. In addition, it includes a new certificate of trust affecting real property. The ability to import selected provisions or article headings using macros has been eliminated. *Deleted Old Questions 1339 and 1340*

New questions include:

- 2nd Grantor name (for joint trusts)
- Current trustees names and addresses
- Cotrustees (if any) and authority to sign / exercise trustee powers
- Who may revoke -- Name/Title
- Name/Title of signor
- Legal description for certificates affecting real estate
- Governing law
- Dates for operative trust amendments and modifications
- Amendments to trustee powers
- Mail recording-Return to address

New Questions 1340-1357, 1359-1364, 1368-1373

Software Upgrades

New Formatting Feature – Microsoft Word Users

We have enhanced our formatting to automatically insert style separators in place of hidden paragraphs. The latter were necessary for earlier versions of Word to allow the use of two different styles on the same line; this made cross referencing possible, but sometimes created the potential for confusion when editing with Show/Hide active. Style separators do not cause such line breaks and, more importantly allow the Word Navigator to display the various headings in the document, which makes movement within the document and editing much simpler. For more about how to use the Word Navigator, check the Help section in Word.

In addition for Word users, we added a function to immediately convert the exported document to native Word format based on Word 2007 or later (versions earlier than Word 2007 are not supported), so your document will be in the .docx format when it opens.

Explanation: To be as flexible as possible for various word processors, Lawgic exports documents in Rich Text Format (RTF) that both Microsoft Word and Corel WordPerfect can easily read. RTF in its native form is not as robust or sophisticated as either of those word processing programs and, if the edited document is saved with an RTF extension, some glitches can occur. Some document management systems have trouble handling the conflict between formats. This new procedure should solve those issues.

WordPerfect users don't seem to have these problems, but we will keep an eye out for inconsistencies going forward.

New Functionality for 4K monitors

The Lawgic software can now save a font size up to 50 points (the maximum before was 24). You can now change the font size not only from the font size dialog, but also by selecting 'alt - up arrow' key to raise the font size and 'alt -down arrow' key to decrease the font size.

Revised User Interface

The user interface has been revised to include new sizing and coloring for buttons and icons in the question pane.

Other

Product files - We are replacing the 'Law_Surf' file with a new 'Sample' file. You may delete the 'Law_Surf' file if you wish.

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To view those questions that are new in this update, or where **Law & Strategy**, choices, or default answers have changed, use the "**Up_1901**" flag file. From inside Lawgic, open any existing answer file; on the **Flags** menu, click **Open Flags**, select the appropriate Title (click **OK**), and next select the "**Up_1901**" flag file (and click **OK**). To view all flagged questions, click **Expand All** on the **Answers** menu and scroll the Navigator. Flagged questions will be indicated with **blue bold** text.

Please continue to send us your suggestions on existing or new products. Contact our Technical Support Department at 1-877-2-LAWGIC (252-9442) or e-mail us at support@lawgic.com.

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