

MULTISTATE AND MULTINATIONAL
ESTATE PLANNING

Jeffrey A. Schoenblum

VOLUME 2

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MULTINATIONAL ESTATE PLANNING



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ABOUT THE AUTHOR

Jeffrey Schoenblum, Centennial Professor of Law at Vanderbilt University, is a graduate of the Johns Hopkins University and Harvard Law School, where he was a Note Editor of the Harvard Law Review. After law school, he served as a clerk for Judge J. Edward Lumbard of the U.S. Court of Appeals for the Second Circuit and then was an associate with the New York law firm of Willkie Farr & Gallagher. Professor Schoenblum is the author of a number of books and articles and has spoken at numerous seminars, including the University of Miami Annual Institute on Estate Planning and the Southern Federal Tax Institute. He is an academician of the International Academy of Estate and Trust Law and a fellow of the American College of Estate and Trust Counsel. He has served as Chairman of the ABA Real Property Probate, and Trust Law Section's Committee on International Property, Estate and Trust Law.

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NOTES AND ABBREVIATIONS

In connection with the ensuing material, several points should be noted:

- (1) The masculine pronoun is used throughout this work in its generic sense.
- (2) All references to “America” and “American” denote the U.S. or a U.S. citizen, unless otherwise indicated. Separate references are made to “Latin America,” to the particular countries of South America, Central America, and the Caribbean basin; or to Canada.
- (3) Abbreviated statutory and case citations have the following meanings.

A.C.	House of Lords and Privy Council, 1891-present
A.D.	South African Law Reports, 1914-present
A.I.R.	All India Reporter, 1914-present
All E.R.	All England Law Reports, 1936-present
Ann. Tax Cases	Annotated Tax Cases, 1922-present (Eng.)
App. Cas.	House of Lords and Privy Council, 1875-1890
Areios Pagos	Greek Supreme Court
Beav.	Beavan's Reports, Rolls Court, 1833-1866 (Eng.)
BFH	Bundesfinanzhof; German court of appeal on matters involving the revenue authorities
BG	<i>Bundesgericht</i> ; Swiss Supreme Court
BGB	German civil code
BGB1	<i>Bundesgesetzblatt</i> ; official German gazette for legislation
BGE	<i>Bundesgerichtsentscheide</i> ; decisions of the Swiss Supreme Court
BGH	<i>Bundesgerichtshof</i> ; German Supreme Court, except where specialized courts hold ultimate jurisdiction
BGHZ	The Z denotes that a decision is from the civil division of the BGH
B.H.	<i>Birósúgi Határozatok</i> ; reports for local, town, and district courts for Hungary
Cass. Civ.	<i>Cassation civil</i> ; French court with supreme jurisdiction, civil division
Ch.	Chancery division, 1881-present (Eng.)
Ch.	<i>Chambre</i> ; a section or division of a particular court in France

Ch. D.	Chancery Division, 1875-1890 (Eng.)
C.L.R.	Commonwealth Law Reports, 1903-present (Austl.)
Clunet	<i>Journal du Droit International</i> ; publication for French private international law decisions
Corte cass.	Corte di cassazione; Italian Supreme Court; until 1923 Italy had five courts of last resort
Cour d'Appel	French intermediate appellate court
Curt.	Curteis' Ecclesiastical Reports, 1833-1844 (Eng.)
Dalloz (D., D.P.)	<i>Recueil Dalloz</i> , series of combined French case reports and law commentary; <i>Recueil Sirey</i> has been combined with the <i>Recueil Dalloz</i> and is now referred to as the <i>Recueil Dalloz Sirey</i>
De G.M. & G.	De Gex, M'Naghten, and Gordon's Reports, Chancery, 1851-1857 (Eng.)
D.H.	<i>Dalloz hebdomadaire</i> , one of the series of French law reports from 1924-1940
D.L.R.	Dominion Law Reports, 1912-present (Can. & provinces)
D.O.	<i>Diario Oficial</i> ; official source for Mexican legislation
EWCA	England and Wales Court of Appeal
EWHC	England and Wales High Court
Eng. Rep.	English Reports 1378-1865
Fam.	Family Division Reports, 1972-present (Eng.)
F.L.R.	Federal Law Reports, 1956-present (Austl.)
Gaz. Pal.	<i>Gazette du Palais</i> ; French legal newspaper publishing case reports, 1881-present
Grundgesetz	The "Basic Law" or constitution of the Federal Republic of Germany
H.L.C.	House of Lords Cases (Clark), 1847-1866 (Eng.)
H.R.	<i>Hoge Raad</i> ; Dutch Supreme Court
Hlyesterett	Reports of Norwegian High Court
I.C.J.	International Court of Justice Reports
IPR	<i>Die deutsche Rechtsprechung auf den Gebiete des internationale Privatrechts</i> ; publication for German private international decisions
I.R.	Irish Reports, 1894-present
I.R. Eq.	Irish Reports, Equity Series, 1866-1877
ITELR	International Trust and Estate Law Reports
J.C.P.	<i>Juris-classeur périodique</i> ; series of law reports, 1925-present (Fr.)
Kay	Kay's Reports, Vice Chancellor's Court, 1853-1854 (Eng.)
K. & J.	Kay & Johnson's Reports; Vice Chancellor's Court, 1854-1858 (Eng.)
L.J. Ch.	Law Journal Reports, Chancery, 1831-1946 (Eng.)

NOTES AND ABBREVIATIONS

L.J.K.B. (Q.B.)	Law Journal Reports, King's Bench (Queen's Bench), 1831-1946 (Eng.)
L.R. 1 P. & D.	Probate and Divorce Law Reports, 1865-1875 (Eng.)
L.T.R.	Law Times Reports, 1859-1947 (Eng.)
Mer.	Merivale's Reports, Chancery, 1815-1817 (Eng.)
Moo. P.C.	Moore's Privy Council Cases, 1836-1863 (Eng.)
NAG	Abbreviation for Swiss federal law of June 25, 1891 regarding the private law relations of residents and sojourners
NJW	<i>Neue Juristische Wochenschrift</i> ; publication of various court decisions in Germany
N.S.W.	New South Wales State Reports, 1901-present (Austl.)
OGH	<i>Oberster Gerichtshof</i> ; Austrian Supreme Court
OGZ	<i>Obergericht-Zeitung</i> ; appellate court reports
OLG	<i>Oberlandesgericht</i> ; three-judge German court that takes appeals from usual court of first instance, the <i>Landgericht</i>
Ont. L.R. (O.L.R.)	Ontario Law Reports, 1901-1931
Ont. R.	Ontario Reports, 1931-present
P.	Court of Probate, 1891-1971 (jurisdiction thereafter shifted to Queen's Bench) (Eng.)
P.D.	<i>Piskei Din</i> ; Law Reports of Israel published by Ministry of Justice, 1948-present
Rob. Ecc.	Robertson's Ecclesiastical Reports, 1844-1853 (Eng.)
S.A.	South African Law Reports, 1947-present
S.C. (H.L.)	Scots Session cases, on appeal to House of Lords, 1906-present
Sirey (S.)	<i>Recueil Sirey</i> ; journal reporting French cases from 1831; the <i>Recueil Sirey</i> has been combined with the <i>Recueil Dalloz</i> and is now referred to as the <i>Recueil Dalloz Sirey</i>
SJZ	<i>Schweizerische Juristen-Zeitung</i> ; journal reporting Swiss cases
S.L.T.	Scots Law Times, 1893-present
Sol. J.	Solicitor's Journal, 1856-present (Eng.)
T.C.	Tax Cases, 1875-present (Eng.)
T.L.R.	Times Law Reports, 1884-1952 (Eng.)
Trib. civ.	<i>Tribunal civil</i> ; previously the court of first instance in France and Belgium
Trib. gr. inst.	<i>Tribunal de grande instance</i> ; French court of first instance, that has now replaced the <i>tribunal civil</i>
Vict. L.R.	Victorian Law Reports, 1875-1956 (Austl.)
W.L.R.	Weekly Law Reports, 1953-present (Eng.)

SUMMARY OF CONTENTS

Contents	ix
About the Author	xxi
Acknowledgments	xxiii
Notes and Abbreviations	xxv

VOLUME 1

PART I	INTRODUCTION TO MULTISTATE AND MULTINATIONAL ESTATE PLANNING	
Chapter 1	Objectives and Organization	1-1
Chapter 2	Worldwide Wealth Transfer and Its Regulation	2-1
Chapter 3	Some Basic Principles of Multijurisdictional Estate Planning	3-1
PART II	PRACTICE PROBLEMS CONFRONTING THE PLANNER OF MULTIJURISDICTIONAL ESTATES	
Chapter 4	Legal Malpractice Across State and National Borders	4-1
Chapter 5	The Unauthorized Practice of Law in a Foreign Jurisdiction	5-1
Chapter 6	Professional Responsibility	6-1
PART III	LAW-DETERMINATIVE AFFILIATIONS IN MULTIJURISDICTIONAL ESTATE PLANNING	
Chapter 7	The Role of State and National Affiliations in Multijurisdictional Estate Planning: Domicile and Residence	7-1
Chapter 8	Establishing Domicile	8-1
Chapter 9	The Role of State and National Affiliations in Multinational Estate Planning: Domicile, Residence, and Nationality	9-1

PART IV	RESTRICTIONS ON AND SUBSTITUTES FOR TESTAMENTARY DISPOSITIONS	
Chapter 10	Marital Rights, Protections, and Agreements	10-1
Chapter 11	Intestate Succession	11-1
Chapter 12	Rights of Children	12-1
Chapter 13	Other Restrictions on and Substitutes for Testamentary Disposition	13-1
PART V	NONTAX MULTIJURISDICTIONAL ASPECTS OF WILLS, TRUSTS, AND ESTATES	
Chapter 14	The Will in Multistate Estate Planning	14-1
Chapter 15	The Role of the Will in the Multinational Estate	15-1
Chapter 16	The Administration of Multistate and Multinational Estates	16-1
Chapter 17	The Trust in Multistate Estate Planning	17-1
Chapter 18	Trusts in Multinational Estate Planning	18-1
	VOLUME 2	
PART VI	TAX ASPECTS OF MULTIJURISDICTIONAL ESTATE PLANNING	
Chapter 19	State Taxation of Multijurisdictional Estates and Trusts	19-1
Chapter 20	International Aspects of Federal Estate, Gift, and Generation-Skipping Transfer Taxation of Citizens, Domiciliaries, and Nondomiciliary Aliens	20-1
Chapter 21	United States Inheritance, Estate, Death, and Gift Tax Conventions: Overview and Individual Convention Analysis	21-1
Chapter 22	Multijurisdictional Income Tax Considerations for Trusts and Estates	22-1
Appendices		A-1
Tables		T-1
Index		IN-1

CONTENTS

About the Author	xxi
Acknowledgments	xxiii
Notes and Abbreviations	xxv

VOLUME 1

PART I

INTRODUCTION TO MULTISTATE AND MULTINATIONAL ESTATE PLANNING

Chapter 1

OBJECTIVES AND ORGANIZATION 1-1

§ 1.01 Objectives	1-3
-------------------	-----

§ 1.02 Organization	1-5
---------------------	-----

Chapter 2

WORLDWIDE WEALTH TRANSFER AND ITS REGULATION 2-1

§ 2.01 Introduction	2-3
---------------------	-----

§ 2.02 State Rights Versus Individual Rights	2-4
--	-----

§ 2.03 Global View	2-5
--------------------	-----

§ 2.04 Conclusion	2-8
-------------------	-----

Chapter 3

SOME BASIC PRINCIPLES OF MULTI-JURISDICTIONAL ESTATE PLANNING 3-1

§ 3.01 Introduction	3-3
---------------------	-----

§ 3.02 Principle One: The Jurisdiction in Which Assets Are Located Exercises Ultimate Control Over Those Assets	3-3
---	-----

§ 3.03 Principle Two: The Fact That a Country Serves as a Forum Is of Little Significance in and of Itself	3-4
--	-----

§ 3.04 Principle Three: Choice of Law, Though Different than Power over the Assets or Judicial Jurisdiction of the Forum Over the Parties, Is Another Vital Issue	3-4
---	-----

§ 3.05 Principle Four: Knowledge of Where Assets Are Situated Is Essential	3-7
--	-----

§ 3.06	Principle Five: Confidentiality, Avoidance of Restrictions on Testamentary Freedom, and Defeat of Creditors' and Tax Claims Are Often Central Concerns of Clients, But Cannot Readily Be Assured	3-9
§ 3.07	Principle Six: Diverse and Unique Types of Vehicles for Holding Assets May Be Involved in International Estate Planning	3-14
§ 3.08	Principle Seven: To the Extent the Client Will Die with an Estate, Its Probate and Administration Must Be Carefully Planned	3-18
§ 3.09	Principle Eight: While Most Countries Impose Death and Gift Taxes Based on Residence or Domicile, the United States Also Taxes on the Basis of Citizenship	3-19
§ 3.10	Principle Nine: The Situs of an Asset Is Another Basis for the Imposition of Transfer Taxes in the United States	3-20
§ 3.11	Principle Ten: Deductions and Credits Play an Important Role in Limiting Estate and Gift Tax, But Require Careful Attention In order to Qualify and Maximize Benefit	3-22
§ 3.12	Principle Eleven: Tax Treaties, Where Available, Play an Important Role in Avoiding Double Taxation	3-23
§ 3.13	Principle Twelve: Other Countries Do Not Necessarily Tax the Transferor or Rely on the Same Affiliation for Taxation as Does the United States	3-24
§ 3.14	Principle Thirteen: The Utilization of "Foreign Trusts" in United States Tax Planning Is Exceptionally Problematic	3-25
§ 3.15	Principle Fourteen: Serious Risks of Multiple Estate and Trust Income Taxation Exist at the Multistate Level	3-26
§ 3.16	Principle Fifteen: Special Consideration Must Be Given to Malpractice, Unauthorized Practice, and Professional Responsibility	3-27

PART II

PRACTICE PROBLEMS CONFRONTING THE PLANNER OF MULTIJURISDICTIONAL ESTATES

Chapter 4

LEGAL MALPRACTICE ACROSS STATE AND NATIONAL BORDERS

		4-1
§ 4.01	Introduction and Chapter Overview	4-3
§ 4.02	Substantive Issues of Attorney Malpractice—Which State's Law Is Determinative?	4-3
§ 4.03	The Appropriate Statute of Limitations	4-19
§ 4.04	Jurisdiction—In General	4-30
§ 4.05	Special Malpractice Considerations in Connection with the Retention of Foreign Counsel	4-47

§ 4.06	Malpractice Considerations in Advising on Foreign Law	4-50
§ 4.07	The Limited Liability Partnership (LLP)—How Viable a Vehicle for Limiting Liability in the Multijurisdictional Setting?	4-52
§ 4.08	Litigation Involving Insurers	4-57
§ 4.09	Designation of Choice of Law Clause in Retainer Agreement	4-58
§ 4.10	Some Perspectives on Malpractice in the Cross-Border Context	4-59

Chapter 5

THE UNAUTHORIZED PRACTICE OF LAW IN A FOREIGN JURISDICTION 5-1

§ 5.01	Unauthorized Practice—In General	5-3
§ 5.02	Penalties for Unauthorized Practice	5-4
§ 5.03	The Justifications Offered for Unauthorized Practice Statutes	5-9
§ 5.04	Bypassing the Unauthorized Practice Barrier—In General	5-11
§ 5.05	The <i>Pro Hac Vice</i> Motion	5-11
§ 5.06	Avoiding the Unauthorized Practice Barrier by Narrowing the Definition of “Practice of Law”	5-15
§ 5.07	The Isolated Incident Exception	5-18
§ 5.08	The Ad Hoc Approach Where the Client Has Tangled Multijurisdictional Contacts	5-22
§ 5.09	Restricting Advice to Nonlocal Matters	5-24
§ 5.10	Federal Agency Practice	5-31
§ 5.11	Limiting Legal Services to Federal Matters	5-33
§ 5.12	Retention of Local Counsel in the Foreign Jurisdiction	5-36
§ 5.13	Providing Services Exclusively from the Attorney’s Home Jurisdiction	5-38
§ 5.14	The Multistate Law Firm	5-39
§ 5.15	The Practice of Law by Foreign Counsel in the United States	5-42
§ 5.16	The American Estate Planner Providing Services Abroad	5-49
§ 5.17	NAFTA and GATS	5-70
§ 5.18	The Notary	5-75
§ 5.19	Some Reflections on Unauthorized Practice	5-78

Chapter 6

PROFESSIONAL RESPONSIBILITY 6-1

§ 6.01	Considerations of Professional Responsibility	6-3
§ 6.02	Multistate Law Firms and Other Multijurisdictional Affiliations	6-4
§ 6.03	Fee-splitting with an Attorney Who is Not Licensed Locally	6-14
§ 6.04	Retaining Co-Counsel or Providing Representation Alone	6-18

§ 6.05	Special Ethical Questions in the Area of Multinational Practice	6-23
§ 6.06	Representation of Clients Who Have Engaged in Questionable Activities Abroad	6-29

PART III LAW-DETERMINATIVE AFFILIATIONS IN MULTIJURISDICTIONAL ESTATE PLANNING

Chapter 7

THE ROLE OF STATE AND NATIONAL AFFILIATIONS IN MULTIJURISDICTIONAL ESTATE PLANNING: DOMICILE AND RESIDENCE

		7-1
§ 7.01	The Role of State and National Affiliations	7-3
§ 7.02	Domicile—In General	7-5
§ 7.03	Domicile of Origin	7-6
§ 7.04	The Domicile of a Minor	7-9
§ 7.05	The Domicile of University Students	7-18
§ 7.06	The Domicile of an Incompetent	7-19
§ 7.07	The Domicile of a Married Woman	7-28
§ 7.08	Domicile of Choice	7-33
§ 7.09	Special Problem Areas	7-39

Chapter 8

ESTABLISHING DOMICILE

		8-1
§ 8.01	Introduction	8-3
§ 8.02	Physical Residence	8-7
§ 8.03	Personal Property Interests	8-12
§ 8.04	Family and Personal Affairs	8-16
§ 8.05	Documentation	8-27
§ 8.06	Visas, Alienage, and the Problem of Establishing Domicile in the United States	8-32

Chapter 9

THE ROLE OF STATE AND NATIONAL AFFILIATIONS IN MULTINATIONAL ESTATE PLANNING: DOMICILE, RESIDENCE, AND NATIONALITY

		9-1
§ 9.01	Overview	9-3
§ 9.02	The Different Meanings Assigned Domicile	9-3
§ 9.03	Nationality as a Determinant of Governing Law	9-20
§ 9.04	Multiple Nationality	9-21
§ 9.05	Mixed Systems of Domicile and Nationality	9-24
§ 9.06	Habitual Residence, Ordinary Residence, and Residence as Alternatives to Domicile and Nationality	9-29

§ 9.07	Domicile Versus Nationality—Relative Merits and Shortcomings	9-37
§ 9.08	Refugees and Stateless Persons	9-39
§ 9.09	Dealing with Conflicts over Affiliations on the International Level	9-44
§ 9.10	<i>Renvoi</i>	9-49
§ 9.11	Conflicting Theories of Nationality	9-53
§ 9.12	Expatriation	9-74
§ 9.13	The Role of Passports in Multinational Estate Planning	9-87
§ 9.14	Religious and Tribal Affiliations as an Alternative to State and National Affiliations	9-104

PART IV

RESTRICTIONS ON AND SUBSTITUTES FOR TESTAMENTARY DISPOSITIONS

Chapter 10

MARITAL RIGHTS, PROTECTIONS, AND AGREEMENTS 10-1

§ 10.01	The Spouse's Forced Share—In General	10-5
§ 10.02	The Multijurisdictional Dimension	10-7
§ 10.03	Key Considerations in Evaluating Different Jurisdictions' Elective Share Rules	10-8
§ 10.04	What Law Determines the Nature and Extent of the Surviving Spouse's Share of Immovables?	10-11
§ 10.05	What Law Determines the Nature and Extent of the Surviving Spouse's Share of Movables?	10-14
§ 10.06	The Distinction Between Immovables and Movables	10-19
§ 10.07	The Effect of a Choice-of-Law Clause in a Will on a Surviving Spouse's Rights	10-23
§ 10.08	Inter Vivos Waivers of Protective Rights	10-27
§ 10.09	A Decision at the Domicile to Take Under the Will—The Impact in Jurisdictions of Ancillary Probate	10-30
§ 10.10	Informal Acceptance of Benefits Under the Will	10-31
§ 10.11	The Effect of a Formal Renunciation in One Jurisdiction on the Surviving Spouse's Property Rights in Another Jurisdiction	10-33
§ 10.12	Elections Relating to Inter Vivos Trusts	10-37
§ 10.13	Elective Share Rights in Bank Accounts and Totten Trusts	10-41
§ 10.14	To How Much Is the Surviving Spouse Entitled?	10-43
§ 10.15	Effect of Invalidity of a Will on Rights of a Surviving Spouse	10-46
§ 10.16	Status as a Surviving Spouse	10-47
§ 10.17	Interstices Relating to Domiciliary and Nondomiciliary Status	10-49
§ 10.18	Elective Share Havens	10-50

§ 10.19	A Critical Analysis of the Approach of the Uniform Probate Code	10-50
§ 10.20	Summary of Strategies to Defeat the Elective Share	10-53
§ 10.21	Multijurisdictional Aspects of Community Property	10-54
§ 10.22	The Antenuptial Agreement	10-108
§ 10.23	False Conflicts	10-143
§ 10.24	Theories of Marital Property on the International Stage	10-143

Chapter 11

INTESTATE SUCCESSION 11-1

§ 11.01	Introduction	11-3
§ 11.02	The General Rule and a Policy Critique	11-3
§ 11.03	Interests Analysis in Practice	11-7
§ 11.04	Equitable Conversions: Transformations of Real to Personal Property and Vice Versa	11-9
§ 11.05	Family Settlement Agreements Among Heirs	11-15
§ 11.06	Intestate Succession in the International Setting	11-17
§ 11.07	Survival and Wrongful Death	11-20
§ 11.08	Duty to Search For Heirs	11-23

Chapter 12

RIGHTS OF CHILDREN 12-1

§ 12.01	In General	12-3
§ 12.02	Forced Heirship	12-3
§ 12.03	Pretermitted Heirs	12-36
§ 12.04	Children's Rights and Legitimacy	12-39
§ 12.05	Adoption	12-50

Chapter 13

OTHER RESTRICTIONS ON AND SUBSTITUTES FOR TESTAMENTARY DISPOSITION 13-1

§ 13.01	Family Allowances and Homestead Rights	13-3
§ 13.02	Escheat	13-25
§ 13.03	Rule Against Perpetuities	13-38

PART V

NONTAX MULTIJURISDICTIONAL ASPECTS OF WILLS, TRUSTS, AND ESTATES

Chapter 14

THE WILL IN MULTISTATE ESTATE PLANNING 14-1

§ 14.01	Introduction	14-3
§ 14.02	The Testamentary Disposition of Foreign Interests in Land—Formal Validity	14-3

§ 14.03	The Testamentary Disposition of Personality—Formal Validity	14-10
§ 14.04	Testamentary Capacity	14-18
§ 14.05	The Substantive Validity of a Will	14-21
§ 14.06	Revocation	14-33
§ 14.07	Contracts to Make a Will	14-38
§ 14.08	Legal Effect, Construction, and Interpretation of a Will	14-43
Chapter 15		
THE ROLE OF THE WILL IN THE MULTINATIONAL ESTATE		15-1
§ 15.01	Introduction	15-3
§ 15.02	Continental Forms of Testamentary Instruments	15-3
§ 15.03	Uniformity of Formal Requirements in Wills Involving Multinational Estates—The Historical Context	15-14
§ 15.04	The 1961 Hague Convention on the Conflicts of Laws Relating to the Form of Testamentary Dispositions	15-17
§ 15.05	The 1973 Washington Convention	15-24
§ 15.06	International Wills Issues Other Than Those Involving Formal Validity	15-44
§ 15.07	The Hague Convention on the Law Applicable to Succession to the Estates of Deceased Persons	15-60
§ 15.08	Foreign-Language Wills	15-158
Chapter 16		
THE ADMINISTRATION OF MULTISTATE AND MULTINATIONAL ESTATES		16-1
§ 16.01	Multistate Estate Administration—In General	16-3
§ 16.02	Federal Constitutional Dimensions of Probate Jurisdiction	16-5
§ 16.03	State Restrictions on Nonresident Executors and Administrators	16-28
§ 16.04	Avoidance of Probate	16-33
§ 16.05	Domiciliary and Ancillary Probate and Administration	16-35
§ 16.06	Special Problems Associated with the Collection of Movable Assets	16-45
§ 16.07	Intangibles—In General	16-49
§ 16.08	Payments to a Foreign Representative	16-59
§ 16.09	Capacity of a Foreign Representative to Sue	16-62
§ 16.10	Suits Against a Foreign Representative	16-66
§ 16.11	Claims Against a Foreign Representative in His Personal Capacity	16-69
§ 16.12	Transferees of Property from a Foreign Representative	16-71
§ 16.13	The Lack of Privity Among Estate Representatives	16-72
§ 16.14	Proof and Satisfaction of Claims Against the Estate	16-74