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What dead celebrities can teach us about estate planning

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"Life is pleasant. Death is peaceful. It's the Transition that's Troublesome."

—Jimi Hendrix

Celebrities have estate planning issues, just as everyone else does, including:

- Intestacy
- Estate taxes
- Bankrupt estates
- Competency
- Family conflicts
- Personal property
- Domicile

It is interesting how the common estate planning mistakes of average clients are so often replicated and exaggerated in celebrity situations. This article will discuss some of the things we can learn from high-profile celebrity estates, recognizing that our typical clients receive much less media attention and, often enough, have a few less zeros on their estate values.

Generally when a celebrity dies and the planning is done properly, there is virtually no media scrutiny. However, the nature of celebrity status can exaggerate the issues that are created by common mistakes (e.g., the recent speculative media attention paid to Prince's dying without a Will or the Sumner Redstone conflicts over his competence). These exaggerations and the voyeurism of our culture make celebrities a helpful tool in discussing estate planning issues.

This article's principal focus is on examples of unexpected consequences and potential issues that may surprise both advisors and their clients.

Perspective: DYING WITHOUT A WILL DOESN'T DAMAGE THE DECEASED, BUT IT SURE MAKES IT HARD ON THE SURVIVORS.

Abraham Lincoln was shot on April 14, 1865. He died the next morning without a Will, despite being a skilled and successful attorney.[1] He left an estate of $110,296.80 (the equivalent of several million dollars today). The intestate estate was administered by Supreme Court Justice David Davis, a close family friend.

Pablo Picasso died in 1973 at the age of 91, leaving behind a substantial estate that included artwork, five homes, gold and bonds. However because he did not have a will, it took six years to settle his estate, at a cost of $30 million.

Data and Demographics: Unfortunately, there remains a significant number of Americans who seem to be following Paul Simon's perspective from his 1965 song *Flowers Never Bend With the Rainfall*: "So I'll continue to continue to pretend that my life will never end."

A 1996 Merrill Lynch study reported that those over age 65 are twice as likely to avoid estate planning as those under age 65.[2]

According to AARP, only 17% of Americans over age 50 have a current will and durable power of attorney.[3]

A Rocket Lawyer survey in 2014 showed that 64% of Americans do not have Wills.[4]

Lessons and the Law: Estate planning sounds as if it is for the wealthy when, in fact, it applies to everyone, at every adult age. The tragedy of failing to plan properly is not visited upon the dead. It is the living that suffer the unexpected and unforgiving consequences:

Intestacy. In many states each child and the surviving spouse will inherit an equal percentage (with the surviving spouse inheriting some minimum amount). For example, in Georgia a deceased husband with no Will and two children from a prior marriage may only convey 33.3% of the intestate estate to the surviving wife.[5]

Steve McNair purchased a million-dollar home for his mother to live in, but retained title to the residence and failed to create a Will passing the house to his mother. When he died, his wife received the house and demanded that his mother pay $3,000 per month in rent. The mother moved out because she could not afford the rent. After she moved out, the estate billed her $53,363 for appliances and other items she took out of the house.[6]

Funds to Young Heirs. If a trust is not established by a Will, a minor child may be entitled to receive assets by age 18—before he or she may be mature enough to handle the money. Ex-spouses may have control of the inheritance until the children reach adulthood.

In 1994 Kurt Cobain shot himself at the age of 27. Cobain left behind a detailed suicide note but had not signed a Will. Cobain's wife, Courtney Love, and daughter were his only intestate heirs. In 2010 control of Cobain's Right of Publicity passed to his daughter on the day she reached age 18. The next year, the daughter purchased a $1.8 million home in Hollywood.

Order of Death Changes Asset Disposition. Intestacy can create messy dispositions based upon the order of death. For example, in most states, if a married couple with no descendants and no wills were injured in the same accident, and one spouse survived the other by five seconds and then died, the surviving spouse's relatives could inherit all of the couple's joint estate with the other spouse's family receiving no assets.[7]

Chris Benoit (then a WWE wrestler) murdered his wife and son and then killed himself in 2007. In the probate hearings, the order of death became the pivotal issue for the disposition of assets. Under Georgia law Chris Benoit was considered to have predeceased both his wife and son.[8] If Chris Benoit killed his wife first, then for the short time his seven-year-old son were alive, he would have inherited his mother's and father's assets, which would pass by intestacy at his death to Chris Benoit's two children from a prior marriage (i.e., as the closest living relatives of the deceased son). But if the son were murdered first, then the wife's closest relatives (i.e., her mother) would have inherited all the assets. Apparently, the two families reached an out-of-court settlement in 2008.

Guardian of Minors. The courts will have no insight into the client's choice of guardians for minor children. In the absence of a declaration, the courts will have to make an independent judgment, based upon the family members who request guardianship. Do you really want your children raised in the home of your alcoholic brother-in-law?

Management of Assets. The courts will have to decide on the person(s) to manage your assets for any minor children (and potentially during adulthood). Do you really want that sister who has been bankrupt twice managing the funds?

Increased Conflicts. Bonding fees, legal fees, lingering family conflicts and increased expenses are repeated results of not having a Will.

Jimi Hendrix died in 1970 at the age of 27 with-

out a Will. Because Jimi Hendrix had no children or a spouse, state law provided that his father, Al Hendrix, received his entire estate. When Al Hendrix died in 2002, the value of the Jimi Hendrix legacy was estimated to be $80 million. Al Hendrix disinherited his son, Leon Hendrix, and passed the entire estate to Janie Hendrix, an adopted daughter from Al Hendrix's later marriage. Leon Hendrix contested Al's Will and lost the contest in 2007. In May 2015 a settlement was finally reached between Janie Hendrix and Leon Hendrix—45 years after Jimi Hendrix's passing.

Bob Marley died in 1981 after being diagnosed with malignant melanoma in 1977. His $30 million estate passed without a Will, reportedly because his Rastafarian view of death precluded signing a Will. Legal claims against the estate have been initiated in Jamaica, New York, and London by his 11 to 13 children (there were lots of paternity conflicts) and their mothers, his widow, various grandchildren, assorted long-lost relatives, band members, and business associates. The fights continued in England until 2014—33 years after Bob Marley's death.

Estate Representation. In the event of an intestate estate or the failure of all named Personal Representatives, state statutes generally set an order of appointment, with the surviving spouse normally being the first person to be appointed, followed by the closest blood family members. What happens when the surviving spouse is estranged from the rest of the intestate heirs? What happens when there are four surviving siblings, each of whom wants to represent the estate and receive the statutory fees for doing so?

Note that the statutory appointment is by relationship, not competence—do you really want that brother who has been bankrupt twice running the estate for your minor children? Prince's death without a Will creates an environment in which the six equal intestate heirs will control his vast music empire and the release of previously unreleased songs. None of the siblings have the experience of handling either his business interests or his significant estate. Luckily, at least for now, Bessemer Trust is handling the administration of the estate.

Family Assets. Many clients provide some level of support for their parents and occasionally siblings or other family members. When the client dies intestate, the surviving spouse and/or children of the deceased generally have first priority rights to the assets. Thus, other family members who may have expected to receive continued support lose it.

Perspective: BEN FRANKLIN WAS RIGHT ABOUT DEATH AND TAXES, HE JUST DID NOT EXPLAIN HOW INTIMATELY LINKED THEY WERE GOING TO BE.

For the fiscal year ending September 30, 2012, the IRS reported that the effective audit rate for estates over $10 million was 116%. Overall, 30% of all estate tax returns were audited.[9]

Michael Jackson's estate and the IRS are reported to have significant disagreements over the value of his estate. The estate estimated that the total taxable estate was around $7 million, while the IRS came up with an estimate of $1.0 billion.[10] The difference creates a gigantic liquidity problem for the estate.

Joe Robbie died in 1990 owning 85% of the Miami Dolphins and 50% of their home stadium. The Dolphins were a family business that he had created in 1966 as an AFL expansion team. Because of family feuds after Joe Robbie's death, his wife essentially disinherited four of her nine surviving children. Continuing family feuds and an estate tax liability eventually caused the estates to sell their ownership in the Dolphins and the stadium in 1994 for $109 million, with $43 million immediately going to pay estate taxes. Fifteen years later the team and stadium were sold for $1.0 billion. One of the Robbie children noted, "[t]his whole thing has destroyed [our] family."

Philip and Helen Wrigley also lost their sports franchise to estate taxes. The Wrigleys were the owners of both the Chicago Cubs baseball team and the Wrigley Company, which produced Wrigley chewing gum. Both of them died in 1977. State and federal death taxes totalled approximately $40 million. Without the requisite liquidity to pay off the tax debt, the family sold the Chicago Cubs to the Tribune Company in June 1981 for $20.5 million. According to *Forbes*, the 2015 value of the Chicago Cubs was $1.8 billion.

George Steinbrenner beat the odds by dying in 2010 during a one-year hiatus in federal estate taxes. *The Wall Street Journal* estimated that his timely 2010 death saved his family over $600 million in federal estate taxes, albeit at the loss of a step-up in

basis for most of his assets. It was not a bad trade.

Perspective: SOMETIMES PEOPLE LEAVE NOTHING TO THEIR HEIRS BECAUSE THEY HAVE NOTHING.

Thomas Jefferson died on July 4, 1826, with an insolvent estate, forcing his heirs to sell most of his assets to cover the indebtedness. As noted on the Monticello Web site, "Jefferson lived perpetually beyond his means, spending large amounts of money on building projects, furnishings, wine, etc." Because of his status, most creditors did not pursue collection from him. His heirs inherited the debt and sold Monticello, its 500 acres and 140 slaves to cover part of Jefferson's debt. Not only did Jefferson's family not inherit assets, but they were forced to pay his debts. Jefferson's grandson, Jeff Randolph Jefferson, paid on the debt most of his life.

Alexander Hamilton died so poor that mourners at his funeral passed the hat to pay for the cost of his burial.

Data and Demographics: Americans are living longer than ever before. This longer life expectancy is creating other issues. According to a 2012 article in *The Wall Street Journal*,[11] the average 65-year-old man has a 60% chance of living to age 80 and a 40% chance of reaching age 85. An average 65-year-old woman has a 71% chance of living to age 80 and a 53% chance of reaching age 85. The problem is that many of these folks never expected to live that long and do not have the financial resources to secure their retirement. These destitute elderly will create support pressure on their descendants and the government. According to a study by Allianz Life Insurance Company of North America,[12] 82% of married respondents (ages 40-49) with children have a greater fear of outliving their assets than they do of dying.

One result of the financial, mental and physical stresses on the elderly is the number of elderly who are moving in with their children. The U.S. Census Bureau reported that in 2000, roughly 2.2 million older parents lived with their children. By 2010 the number was 3.9 million and growing.

Perspective: EVERY ADULT OF EVERY AGE SHOULD EXECUTE A MEDICAL DIRECTIVE AND A GENERAL POWER OF ATTORNEY.

Only 33% of adult Americans have executed a medical directive.[13] In 2000, AARP reported that only 45% of Americans over the age of 50 have executed a durable general power of attorney. A Lawyers.com study reported that in 2009 only 29% of Americans had either a medical directive or a general power of attorney. Even while more U.S. residents are passing away, the remaining ones are living longer. The current average life expectancy is around age 79. This aging population is also getting less competent. According to a February 14, 2013, report from Alzheimer's Association, by 2050 the number of Americans subject to Alzheimer's and other types of dementia will increase by 300% to 13.8 million, with costs increasing by 500% to $1.1 trillion.

Sumner Redstone is one of the wealthiest people in America, with an estate estimated to be over $42 billion. The news media have extensively reported the fight over his competence during the last two years. His granddaughter said that her aunt and her children had "succeeded in reversing decades of my grandfather's careful estate planning." A settlement was reached in August 2016.

Glenn Campbell announced in 2011 that he had been diagnosed with Alzheimer's. In 2015 two of his eight children filed suit in Nashville, alleging that his fourth wife (who married him in 1982) was refusing to let them visit their father or let them participate in his health care.

Brooke Astor's only child, Anthony D. Marshall (a former Marine, CIA officer and ambassador), was convicted in 2009 of theft from his mother's $185 million estate, conspiracy with regard to her new Will (to eliminate a $60 million charitable bequest) and elder abuse. One of the key witnesses against Anthony Marshall was his own son, Phillip Marshall. Anthony Marshall was sentenced to one to three years in prison. When Anthony D. Marshall died in 2014, he disinherited his own children in favor of his third wife and her children.

Perspective: IF CONFLICT IS SUCH A NORMAL PART OF EXISTENCE, WHY DO WE SO CAVALIERLY IGNORE ITS POTENTIAL DEMANDS IN ESTATE PLANNING?

As the stories in this article indicate, conflict is a natural and recurring element of a significant portion of estates. Not being a celebrity probably does not decrease your chances for a conflict, but there are ways to minimize the potential for conflict.

Estimates are that 0.5% to 3% of all probated estates are contested,[14] with the average Will contest costing each side $10,000-$50,000.[15] Less than 1% of all Will contests are successful.[16] According to the Wealth Counsel 6th Annual Industry Trends Survey, the top motivation for doing estate planning was to avoid chaos and conflict among the client's heirs.

Rock Hudson died in 1985. His partner, Marc Christian McGinnis, sued the Hudson estate and was awarded $21.75 million, which was later reduced to $5.5 million. His claim was not that Rock Hudson had given him AIDS, but that by lying to him about not having AIDS, Hudson had caused "intentional infliction of emotional distress."

Marc Christian McGinnis died in 2009 without a Will. McGinnis' only intestate heir was his sister. Brent Beckwith, McGinnis' partner of almost 10 years, was not an intestate heir. Beckwith sued the sister, arguing that she tortiously interfered with his expectation of an inheritance.

Even charities can get into fights. Hector Guy DiStefano was the classic, low-key, millionaire next door who surprised his neighbors when he died in 2006 with an estate valued at $264 million. His Will provided that the estate be divided among eight separate charities, including the Salvation Army and Greenpeace. The Will stated that $33 million passed to Greenpeace International, but that entity disbanded in 2005, and its assets were absorbed into another Greenpeace charity. The Salvation Army sued saying that the named charity did not exist and as a result of the invalid bequest, Salvation Army should receive a larger portion of the bequest. Eventually, a settlement was reached.

Marlon Brando died in 2004, estimated to be worth $21.6 million. By 2009 it was reported that there had been 24 lawsuits among the heirs and other claimants to his fortune. The last of the conflicts were settled in 2013.

Leona Helmsley's Will is a classic example of the third-party challenges that can occur when heirs are disinherited or the document contains unusual terms:

The $12 million bequest for her pet's trust was challenged by the New York Attorney General and several descendants. The court eventually reduced it to $2.0 million.

The court awarded two disinherited grandchildren attorney fees and $6.0 million each.

Jerry Garcia of the Grateful Dead died on August 9, 1995, in a drug rehab center. Even though he had a Will that passed assets to his widow, his four children and his brother, multiple claims from his pre-mortem relationships complicated the probate process. Total claims were $38 million to $50 million for an estate estimated to have a value of $6.0 million to $15 million.

A former wife, Mountain Girl, demanded $4.6 million pursuant to a 1993 one-paragraph divorce settlement. After years of litigation, she eventually won her claim, but then settled for $1.2 million during an appeal of the decision.

Jerry Garcia's former housekeeper, Nora Sage, demanded $11.5 million from his estate for the estate's failure to help her in merchandising art, ties, suspenders and other materials that Garcia had allowed her to produce under his name.

A settlement was made between the Grateful Dead band members and the Garcia Estate in December 2011—16 years after Jerry Garcia died.

John Lennon was shot on December 8, 1980, outside his New York residence. His Will made no mention of his son, Julian Lennon, from his first marriage. The vast majority of his assets passed solely to Yoko Ono Lennon outright or in trust for her benefit. Julian Lennon filed suit, and in 1996, 16 years after John Lennon's death, Julian settled for a reported £20 million (at 2016's exchange rate, roughly $29 million).

Lessons and the Law: As a result of the combination of poorly drafted documents, dysfunctional families, incompetent fiduciaries, greedy heirs, inadequate planning and poorly prepared fiduciaries, estate litigation has been booming in the last few decades. This growth will continue.

Given today's litigious environment, adopting techniques designed to reduce potential conflicts is well advised. Chief among the tools is the use of a "No Contest Clause" (also called an "In Terrorem Clause"). Such clauses are basically a provision in the dispositive documents that disinherit a family member who contests the terms of the document or even of another document.[17] Florida[18] and Indiana[19] are the only two states that specifically prohibit No Contest Clauses. When you totally disinherit an expected heir, threatening them with a No Contest clause is rather worthless. Better to pass some por-

tion of the estate to the named heir to create a disincentive to initiating a Will contest.

The standard for having the capacity to make a Will can be relatively low. In some states a person who lacks the capacity to enter into a valid contract may still have the ability to sign a Will.[20] With the presumption that the testator was competent and with a low standard for determining competence, it is generally hard to succeed in such a challenge. Some interesting cases have come to similar conclusions:

The Michigan Supreme Court ruled in 1879, "[a] man may believe himself to be the supreme ruler of the universe and nevertheless make a perfectly sensible disposition of his property, and the courts will sustain it when it appears that his mania did not dictate its provisions."[21]

The Supreme Court of Nebraska stated in 1936, "gross eccentricity, slovenliness in dress, peculiarities of speech and manner or ill health are not facts sufficient to disqualify a person from making a will."[22]

The California Court of Appeals once ruled: "Appellant produced evidence of forgetfulness, erratic, unstable and emotional behavior, and of suspicion, probably delusional at times, on the part of the testatrix. This is of no avail unless it were shown, as it was not, that it had direct influence on the testamentary act."[23]

The less precise the dispositional language of a decedent's documents, the greater the likelihood that conflicts will arise. Sharon Disney Lund was the youngest of Walt Disney's three children. She died in 1993, leaving behind three adult children, and a large estate. Her Will created trusts for the children with staggered principal distributions as they became older. A critical, subjective and ambiguous phrase has caused extensive litigation. The clause provided that distributions (including principal distributions) could be withheld by the three Co-Trustees if the children do not show "maturity and financial ability to manage and utilize such funds in a prudent and responsible manner." When the Co-Trustees exercised their discretion in ways the beneficiaries did not appreciate, a flurry of criminal and civil litigation ensued. Using a subjective and/or ambiguous standard for distributions allows a beneficiary to create an easier challenge by arguing that the standard was applied incorrectly. A better approach might have been to have distributions by the Co-Trustees be determined in "their sole, absolute and unfettered discretion, without any requirement of any nature that all beneficiaries be treated in the same or a similar manner."

Perspective: WHEN A CLIENT DIES, THE FIRST PRIORITY MAY BE TO CHANGE THE LOCKS TO THE HOUSE.

Conflicts over dispositions of personal property appear to be endemic to all levels of wealth. Robin Williams did an excellent job of planning his estate, but the front page of the Arts section of the February 3, 2015, *New York Times* reported that his widow and his three children from his two prior marriages were in conflict over the issue of how his "cherished belongings that include his clothing, collections and personal photographs" should be passed.[24]

Disposing of tangible personal property seems to be the most-forgotten part of the average client's estate plan. It is the author's experience that the single greatest source of conflict among surviving family members is over the decedent's tangible personal property. The conflict is often exacerbated by the trauma of a loved one's death, sibling and/or in-law issues, and emotional attachment to a loved one's intimate assets. (There is not much intimacy tied to a stock certificate.) In many cases, disputes over the disposition of personal property begin early in the administration process[25] and can severely taint future dealings between the disputing parties on other estate issues.

For a detailed discussion of this topic, see: John J. Scroggin & Michael C. Burns, "Tangible Personal ,Property Is the Most Forgotten Part of an Estate Plan," *LISI Estate Planning Newsletter* no. 2283 (Feb. 19, 2015). Copies are available at www.scrogginlaw.com, along with copies of personal property disposition lists for married and single clients.

Perspective: THE DIFFERENCE BETWEEN DOMICILE AND RESIDENCE CAN BE A LARGE TAX BILL OR UNEXPECTED LEGAL PROBLEMS.

In 2009 the National Association of Homebuilders estimated that there were 6.9 million homes that qualify as non-rental second homes. Many U.S. residents have second and third homes that may allow then to choose the most tax-appropriate state of residence. These clients need to deal with plan-

ning around ancillary probate and state death taxes for those properties.

Dr. John T. Dorrance died in 1930 with an estate valued at $115 million. He was the founder of Campbell's Soup Company. The estate said that it was subject to the New Jersey inheritance tax ($12 million), but Pennsylvania imposed a $17 million inheritance tax, arguing that the deceased was a Pennsylvania resident. The U.S. Supreme Court refused to intervene,[26] and the estate ultimately paid both states an inheritance tax.

Lessons and the Law: There is a significant difference between domicile and residency. You can only have one state of domicile, but you may have multiple residences. Choosing the right state for your domicile is a critical, but often overlooked, part of estate planning. Your domicile is the state that you intend to be your permanent home for tax and legal purposes.

CONCLUSIONS:

So what are the ultimate take-aways from this examination of celebrity decision making? For most advisors, people who appear in *People* magazine or the *National Enquirer* each week are not their clients, but there are a few recommendations and issues that we should bring to the attention of every client, including (at a minimum):

• Having a Will or Will substitute, such as a Revocable Living Trust.

• Having a Medical Directive, along with making sure there are Medical Directives for each adult child and living ancestor (e.g., that 96-year-old great-grandmother).

• Having a General Power of Attorney, along with making sure they have Powers of Attorney for each adult child and living ancestor.

• Having proper beneficiaries of retirement plans and IRAs, naming both appropriate primary and contingent beneficiaries.

• Discussing how to minimize the potential conflicts of passing their assets to their heirs.

• Having a schedule for disposing of personal property and, in the case of a second or third marriage, declaring which of the spouses owns any assets that are to pass to children from prior relationships.

• Discussing with clients the rights and benefits of the surviving spouse, particularly in second and third marriages where there are children from prior marriages.

• Discussing in detail how to select the best possible decision makers in their documents, along with the appointment of successors—and the process for the removal of decision makers.

Providing decision makers with basic information, such as security codes and passwords, current financial statements, and a list of insurance information.

Making sure a trusted person has signature authority on any safe deposit box and that the ownership of the assets located in the safe deposit box is clear.

However much we plan for our clients, the inextricable truth is that life happens in ways that can never be fully anticipated—often to the long-term detriment of family members and their relationships with each other. However meticulously we may have planned things, events confound our expectations. Unintended consequences occur, often from good intentions. It is not that celebrity estates are more confounding than your average client's estate. It's that most celebrities have been allotted more than 15 minutes of media time, with much of it collected after they die.

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FOOTNOTES

1 According to Legal Zoom, the only four Presidents to die without a Will were Abraham Lincoln, Andrew Johnson, Ulysses S. Grant and James A. Garfield.

2 *The Second Annual Merrill Lynch Estate Planning Survey* (1996).

3 "Where there is a will…Legal Documents Among the 50+ Population: Findings From an AARP Survey" (April 2000), http://assets.aarp.org/rgcenter/econ/will.pdf.

4 Rocket Lawyer Delivers No Excuses Estate Planning for April "Make-A-Will Month," Rocket Lawyer, https://www.rocketlawyer.com/news/article-Make-a-Will-Month-2014.aspx.

5 Ga. Code Ann. §53-2-1 (2016).

6 "McNair's mom, wife in dispute on death anniversary," WSMV (Aug. 1, 2011, 4:06 PM), http://www.wsmv.com/story/15022632/wife-mother-dispute-over-money-two-years-after-steve-mcnairs-death#ixzz48Wa732po.

7 A number of states (e.g., Alaska, California, Kentucky, Texas, Wisconsin) require that a potential heir must survive the decedent by at least 120 hours in order to inherit.

8 Georgia Code §53-1-5 (2015).

9 Department of the Treasury, Internal Revenue Service,

Internal Revenue Service Data Book, 2012 (2012).

10 Richard Rubin, "What Is Prince's Legacy Worth? The Tax Man Wants to Know," *Wall St. J.* (Apr. 27, 2016), http://www.wsj.com/articles/what-is-princes-legacy-worth-the-tax-man-wants-to-know-1461784686.

11 Anne Tergesen, "Counting on an Inheritance? Count Again," *Wall St. J.* (June 11, 2012), http://www.wsj.com/articles/SB10001424052702303990604577370001234970954.

12 Available at https://www.allianzlife.com/retirement-and-planning-tools/reclaiming-the-future/white-paper-findings.

13 See "Myths and Facts About Health Care Advance Directives," Am. B. Ass'n (2013). A January 2014 article in the *American Journal of Preventive Medicine* reported that only 26.3% of respondents had a medical directive.

14 Margaret Ryznar and Angelique Devaux, "Au Revoir, Will Contests: Comparative Lessons for Preventing Will Contests," 14 *Nev. L.J. 1* (2014).

15 "How to contest a will: Do you think you were cheated out of an inheritance? You might be able to challenge the will," *Consumer Reports*, March 2012, available at http://www.consumerreports.org/cro/2012/03/how-to-contest-a-will/index.htm.

16 Robert K. Miller, *Inheritance and Wealth in America* 188 (1998).

17 For a summary of state laws on No Contest Clauses, see T. Jack Challis & Howard Zaritsky, "State Laws: No Contest Clauses," found at http://www.actec.org/assets/1/6/State_Laws_No_Contest_Clauses_-_Chart.pdf.

18 Fl. Stat. §732.517 (2016).

19 Ind. Code §29-1-6-2 (2016).

20 C.f., Ga. Code Ann. §53-4-11(b) (2016).

21 Fraser v. Jennison, 3 N.W. 882, 900 (1879).

22 In re Estate of Frazier, 267 N.W. 181, 187 (1936).

23 In re Goetz' Estate, 253 Cal.App.2d 107, 113 (Cal. Dist. Ct. App. 1st 1967).

24 Dave Itzkoff, "Robin Williams's Widow and Children Tangle Over Estate," *N.Y. Times* (Feb. 2, 2015), http://www.nytimes.com/2015/02/03/movies/robin-williamss-widow-and-children-tangle-over-estate.html?_r=0.

25 C.f. *The New York Times* article noted that the conflicts began "days after Mr. Williams' "untimely death."

26 See In re Dorrance's Estate, 163 A. 303 (1932), cert. denied, 288 U.S. 617 (1933); In re Estate of Dorrance, 170 A. 601 (1934).