

Articles

Included here are articles that further delve into areas of our practice. Please review our [Terms of Use](#) and [Policies](#) and recall that these should be taken as discussion points, *not as legal advice*. Your circumstances may be different from those assumed in the articles, or laws may have changed since the article was written.

FORMS

- [Maine Advance Directive Form](#)
- [I Have Put My House In Order](#)
- [Digital Assets Worksheet](#)
- [Topics to Discuss with your Healthcare Agent](#)
- [Tangible Personal Property Memo](#)

ARTICLES

Estate Planning

- [Estate Planning Considerations](#)
- [Glossary of Estate Planning Terms](#)
- [The Right Advisor](#)
- [Tax Act Impact on Estate Planning](#)
- [IRA Beneficiary Options](#)
- [Trusts: Providing Flexibility in Estate Planning](#)
- [Marital Rights for Same-Sex Couples](#)
- [Titling of Assets May Impact your Estate Plan](#)
- [Prenuptial Agreements: Their Role in Estate Planning](#)
- [Post-Divorce Estate Planning](#)
- [I Have Put My House In Order](#)
- [Tangible Personal Property Memo](#)
- [#JKSEstatePlanning: a guide to thinking about planning; created during COVID-19](#)

Powers of Attorney

- [Maine Advance Directive Form](#)
- [Selecting a Healthcare Agent](#)
- [Topics to Discuss with your Healthcare Agent](#)

Elder Law

- [What is Elder Law?](#)
- [Elder Abuse and Financial Exploitation](#)

Medicare, Medicaid, and Long-Term Care

- [The Difference Between Medicare and Medicaid / MaineCare](#)
- [Medicaid & Long-term Care Planning](#)
- [Do I Have to Accept Medicare Coverage?](#)

Trusts and Trustee Responsibility

- [Introduction to Trusts](#)
- [Duties of a Trustee](#)
- [What It Means To Be A Trustee \(by ACTEC, 2005\)](#)
- [Using Trusts for Non-tax Reasons](#)
- [Trusts: Providing Flexibility in Estate Planning](#)
- [The Difference between Amendments and Restatements](#)
- [ILITs \(Irrevocable Life Insurance Trusts\)](#)
- [Do You Need a New Tax ID Number for Your Trust? \(from Elder Law Issues, 2009\)](#)
- [Trust Protectors](#)
- [The Right Advisor](#)

Special Needs Planning

- [Planning for a Disabled Child - Special Needs Trusts](#)

Real Estate

- [Maine's Property Tax Stabilization Program \(new in 2022\)](#)
- [Transfer on Death Deeds: a new way to pass on your home](#)
- [The Life Estate: a Planning Tool](#)

Corporate

- [Why are LLCs so common?](#)

Digital Assets

- [Digital Assets - What are they and how should you keep track of them?](#)

Probate and Estates

- [What to do when a loved one dies](#)
- [Probate and Estate Timeline](#)
- [The Small Estate Affidavit](#) (for Maine residents only)
- [Ancillary Probate \(in Maine\)](#)
- [Legal Services for Probate Administration](#)
- [Book Recommendations on grief, coping, loss](#)
- [What is Probate, and what does the Probate Court do?](#)

Taxes

- [Maine Estate Tax Planning for Nonresidents Owning Maine Property](#)
- [Dramatic Reduction in Estate and Gift Tax Exclusions in 2021?](#)

Articles about Jones, Kuriloff & Sargent, LLC

- [Business Neighbors article in the Ellsworth American \(July 2021\)](#)
- [Business Neighbors article in the Ellsworth American \(August 2020\)](#)
- [Business Neighbors article in the Ellsworth American \(July 2019\)](#)
- [Business Neighbors article in the Ellsworth American \(July 2018\)](#)
- [Business Neighbors article in the Ellsworth American \(April 2016\)](#)
- [Business Neighbors article in the Ellsworth American \(April 2015\)](#)
- [Business Neighbors article in the Ellsworth American \(March 2014\)](#)