

if that individual died without a will while holding considerable amounts of property as an individual, then the state laws and the probate courts would control those properties 100 percent, and without a will, there would not even be evidence of what the owner's intentions were toward that property. It is conceivable that individual might have desired to transfer the property to his foundation, but without a will, the probate court will seldom, if ever, accept outside evidence of that intent.

In other words, a will is the best possible way to provide the evidence of your intentions as to who should share in your property upon your death. ABC recommends a will even though your estate may be valued at only a few thousand dollars. In the event of unexpected or unusual occurrences, there would at least be some provision and some evidence of what action should be taken, apart from state and federal law. If you fully concur, however, in the ~~whims~~ and directions of a state or federal officer, then of course, you would not need a will. Few people, however, are so inclined.

If you are employing part or all of the ABC recommended procedures and instruments in regard to your