



# HS-330<sup>Q&As</sup>

Fundamentals of Estate Planning Test

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### QUESTION 1

All the following are grounds for contesting a will EXCEPT:

- A. The widow was bequeathed less than her intestate share.
- B. The instrument is a forgery.
- C. The testator did not have testamentary capacity.
- D. The testator executed a later valid will.

Correct Answer: A

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### QUESTION 2

All the following statements concerning property ownership by a married couple residing in a community-property state are correct EXCEPT:

- A. All property that is not separate property is community property.
- B. Property inherited during the marriage is the separate property of the spouse who inherited it.
- C. Community property loses its identity when a community-property couple moves to a common-law state.
- D. Income earned by one spouse becomes community property.

Correct Answer: C

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### QUESTION 3

All the following will be brought back into the donor's gross estate for federal estate tax purposes EXCEPT

- A. a gratuitous transfer of real property to a revocable inter vivos trust
- B. an outright, gratuitous transfer of real property in contemplation of death
- C. a gratuitous transfer of real property with a reserved right to use and enjoy it for life
- D. the gift taxes paid last year on a gratuitous transfer of real property

Correct Answer: B

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### QUESTION 4

All the following statements concerning property ownership by a married couple residing in a community-property state are correct EXCEPT:

- A. Property inherited during the marriage is the separate property of the spouse who inherited it.



- B. Income earned by one spouse becomes community property.
- C. Community property loses its identity when a community-property couple moves to a common-law state.
- D. All property that is not separate property is community property.

Correct Answer: C

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#### QUESTION 5

Which of the following statements concerning state death taxes is correct?

- A. A state inheritance tax is imposed on the right of the deceased to leave property to heirs.
- B. A state estate tax is imposed on the right of heirs to receive property from the deceased.
- C. State estate and inheritance taxes are generally imposed at the same rate regardless of the relationship of the deceased to the beneficiary.
- D. A deduction for the full amount of state death taxes paid by a decedent estate is allowed on a decedent federal estate tax return.

Correct Answer: D

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