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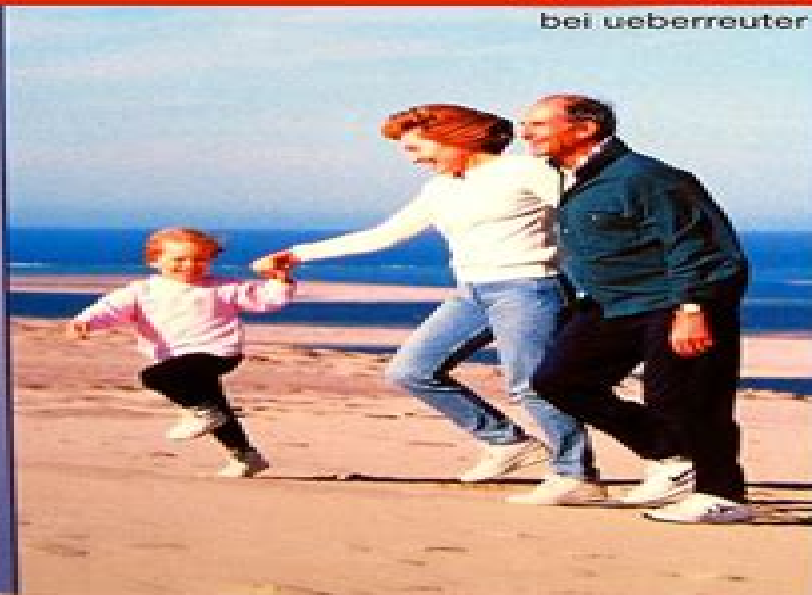
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Michael Opoczynski, Jürgen E. Leske



Wiso Erben Und Vererben Wiso Erben Und Vererben:

WISO: Erben und Vererben Michael Opoczynski, Jürgen E. Leske, 2010 70 Prozent aller Deutschen haben kein Testament Doch wer Erbstreitigkeiten vermeiden möchte und eigene Vorstellungen darüber hat wem er was hinterlassen will der sollte rechtzeitig und vorausschauend planen Michael Opoczynski Redaktionsleiter und Moderator des ZDF Wirtschaftsmagazins WISO und Rechtsanwalt Jürgen E. Leske zeigen wie die gesetzliche Erbfolge funktioniert wann sich eine Schenkung lohnt und wie man den Nachlass so gestaltet dass nicht das Finanzamt den Großteil erbt Mit zahlreichen rechtssicheren Mustertestamenten und Vollmachten Inhaltsverzeichnis Inhalt Vorwort zur Neuauflage 7 Einleitung 9 Die Regelung der Erbfolge 12 Begriffe und Definitionen 12 Die gesetzliche Erbfolge 21 Wer erbt wie viel 29 Alleinerbe oder Erbengemeinschaft 53 Der Pflichtteil 70 Die vorweggenommene Erbfolge 83 Stiftungen 88 Der Staat als Erbe 94 Vorsorge und Betreuung 94 Die Gestaltung des Testaments 98 Die Form Ihres Testaments 99 Wie ändern Sie Ihr Testament 105 Vor und Nacherbschaft 108 Testamente von Eheleuten und eingetragenen Lebenspartnern 118 Der Erbvertrag 125 Anfechtung eines Testaments 132 Was Sie als Erblasser außerdem bedenken sollten 139 Vollmachten 139 Lebensversicherungen und andere Verträge zugunsten Dritter 143 Ihre Beteiligung an einer Gesellschaft 147 Die Testamentsvollstreckung 152 Gute Gründe für die Einsetzung eines Testamentsvollstreckers 153 Die Formen der Testamentsvollstreckung 161 Das Honorar für den Testamentsvollstrecker 165 Der Fiskus und die Erbschaft 168 Ein kurzer Abriss über Erbschaft und Schenkung 169 Steuerklassen und Freibeträge 170 Die Bewertung des Vermögens 176 Was den Erben alles erwartet 190 Der Erbschein 190 Der Mietvertrag des Verstorbenen 199 Auch Erben müssen haften 202 Ausschlagung der Erbschaft 204 Wenn im Erbfall Auslandsberührung besteht 210 Die Prozesse des Verstorbenen 214 Persönlichkeitschutz des Toten 216 Zum Abschluss 225 Anhang 226 Muster für Verfügungen von Todes wegen und Beispiele für einzelne spezielle Regelungen 226 Register 241 a Auszug aus dem Text Vorwort zur Neuauflage Die Voraussetzungen sind da Das Erbrecht ist endlich neu geregelt Das Erbschaftsteuerrecht wurde bereits im Jahr 2009 neu gefasst Jetzt sind also endlich nach langen politischen Debatten und hAchst Richterlichen Urteilen die Rahmenbedingungen in verlässlichem Zustand Jetzt können wir Ihnen darstellen wie Sie mit Ihrem Vermögen umgehen sollten wenn Sie an die Zeit danach denken Denn das müssen Sie selbst tun oder Sie lassen sich beraten Aber Ihr Impuls ist die Voraussetzung Wir wollen es Ihnen leicht machen Diese neue und aktuelle Ausgabe des WISO Ratgebers Erben und Vererben will es Ihnen ermöglichen selbstständig zu handeln oder die Vorschläge von Dritten auf ihre Substanz und Qualität überprüfen zu können Die 2009 beschlossene Reform der Erbschaftsteuer hat nach langem Hin und Her einiges geklärt und ist generell für Erblasser und die Erben sicherlich vorteilhaft Jedoch wurde das zu vererbende Immobilienvermögen schlechter gestellt Nutzer Wohnungen oder Grundstücke müssen weil das Bundesverfassungsgericht eingegriffen hatte anders als zuvor zu ihrem vollen Wert versteuert werden Das ist nicht unbedingt ein Vorteil wenn ein Erbe fast ausschließlich aus Haus und Grund besteht aber dies ist nun einmal geltendes Recht Die Kernpunkte der wesentlichen

anderungen des Erbrechts die teilweise seit dem Sommer 2009 teilweise seit dem 1 Januar 2010 gelten sind Die Pflege von Eltern und Großeltern wird im Erbrecht nun besser berücksichtigt bei Schenkungen werden Pflichtteilsberechtigte besser geschützt und die Gründe für eine Entziehung des Pflichtteils wurden mehr der Lebenswirklichkeit angepasst und vereinheitlicht Die Verjährung familien und erbrechtlicher Ansprüche wurde mit wenigen Ausnahmen auf drei Jahre festgelegt und es wurden die Tarife für die Erbschaftsteuer wieder verbessert Wir können und wollen Ihnen hier keine so genannten Tricks verraten mit denen sich gesetzliche Tatbestände umgehen lassen Aber wir wollen Ihnen helfen angesichts

Fallrepetitorium Familien- und Erbrecht Anne Röthel, 2009-10-03 Das Fallrepetitorium Familien und Erbrecht erl. utert den examensrelevanten Stoff anhand von Fällen die grundlegenden BGH Entscheidungen nachgebildet sind Die Lösungen sind im Gutachtenstil ausgearbeitet und angereichert mit vertiefenden Hinweisen Das Werk soll fortgeschrittenen Studierenden insbesondere Schwerpunktstudierenden und Examenskandidaten Gelegenheit bieten ihr Wissen auf Fälle anzuwenden und speziell die Bearbeitung von Examensklausuren zu trainieren Gleichzeitig dienen die Fälle der Erarbeitung Wiederholung und Vertiefung des materiellen Rechts

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Betrieb und Wirtschaft, 2004

Der Brockhaus Wirtschaft Michael Venhoff, Ute Gräber-Seissinger, F.A. Brockhaus (Firm). Lexikonredaktion, 2004

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