An estate plan is based on an individual’s factual situation and encompasses many and varied areas of law. These include, but are certainly not limited to, the intricacies of trust law, tax law, and family law. The challenge for the will drafter is to merge the complexities of an estate plan and create the document that will, ultimately, implement the individual’s wishes. All too often, the terms of the will compromise potential tax benefits. A will must be drafted to ensure that the trustee retains the authority, and the means by which, to deal with the ever-changing tax legislation. There is no such thing as a simple will. Part 1 of this two-part article broadly reviewed tax issues relevant to will planning. Part 2 provides drafting suggestions that support proper implementation of an estate plan.