## **Estate Planning for Digital Assets**

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## Understanding the Revised Uniform Fiduciary Access to Digital Assets Act and Its Implications for Planners and Clients

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Perhaps one of the most significant non-tax developments in estate planning over the past few years has been the promulgation of the Uniform Fiduciary Access to Digital Assets Act, Revised (2015), or "RUFADAA," sometimes also referred to as "the Act" by the Uniform Law Commission and the subsequent adoption of the law by 38 U.S. jurisdictions.

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