Who should Attend?
New estate planners — both young attorneys new in the profession, and attorneys seeking to make a transition from another area of law. We recommend that attorneys have been practicing law for at least three years.

Benefits of Attending:

- An outstanding facility who share their insights and strategies on the most pressing issues estate planners currently face
- An intensive classroom environment that encouraged interaction and integrates substance with practical skills instruction
- Detailed course materials that serve as a valuable reference when you return to your office
- The opportunity to network with faculty and other participants from across the country at receptions, complementary breakfasts and lunches, as well as informally in the evenings
- Roughly 40 hours of CLE credit depending on your state

If you’re looking for more advanced training or have completed the Fundamentals course in the past, visit www.ambar.org/skillstraining for information on the Skills Training for Estate Planners—Advanced Topics program.

Registration and Tuition
The registration deadline is Friday, July 5, 2019. Please contact Frankie Angelone at 312/988-5346 or email frankie.angelone@americanbar.org with any questions. Please note that this program is not open to law school graduates of 2019.

Tuition includes all instruction, electronic materials, continental breakfasts and lunches each day, and two evening receptions on Sunday, July 14 and Wednesday, July 17.

- $1,795 RPTE Section Member Registration Rate
- $1,895 ABA Member Registration Rate
- $1,995 General Registration Rate
- $1,050 Government Registration Rate (Limited number of spaces for full-time government employees)

Scholarships
Need based financial scholarships are available. Qualifying attorneys may receive at least a 50% discount in tuition. Application requests should be completed no later than May 24, 2019. This does not include any reduction in meals, lodging, or travel costs associated with the course. If you would like to apply for a scholarship, please complete scholarship application form found online.

Program Material
Program materials and speaker details will be posted on the mobile meeting app (available for download for both Apple and Android devices) and website. WiFi will be available at the school.

CLE
The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, CT, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, ME, MN, MS, MO, MP, MT, NH, NJ, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state or contact Frankie Angelone at frankie.angelone@americanbar.org.

Accommodations
A block of sleeping rooms has been reserved at the Hilton Columbia Center from Sunday, July 14, 2019, through Sunday, July 20, 2019, at a group rate of $135 per night for a single or double room (plus taxes). The group rates are guaranteed until the block is full or until 5 PM CST, Sunday, June 23, 2019. Reservations received after 5 PM CST on June 24 will be based on availability. Details found online.

Cancellation Policy
Cancellations received by Friday, July 5, 2019 will receive a 100% refund, less a $75 cancellation fee. No refunds will be provided for cancellations after that date; however, substitute registrants are welcome before the program starts. All cancellation or substitute requests should be made in writing to Frankie Angelone at frankie.angelone@americanbar.org.
Transfer Tax Basics for Estate Planners

This session will review the fundamentals of the various transfer taxes assessed on the transfer of wealth, namely the estate tax, gift tax and generation-skipping transfer tax. Among the topics to be discussed are determining what property is subject to tax, what transfers are excludable or exempt from tax, what deductions and exemptions are available, and how the taxes are calculated. As time permits, a brief overview of the income taxation of trusts and estates may also be included.

Speakers: Marc S. Bekerman, Law Office of Marc S. Bekerman, Woodbury, NY and Thomas M. Featherston, Jr., Baylor University School of Law, Waco, TX

His, Hers, and Theirs: Community Property

During this session the presenter will discuss the principles of community property and its application in the estate planning, probate and tax return processes. The discussion will identify principles of community property that lawyers from common law states need to understand.

Speaker: Thomas M. Featherston, Jr., Baylor University School of Law, Waco, TX

Transfer Basics – Gifts, Gifts in Trust, Sales and Loans

Gift planning is an integral part of both lifetime and estate planning. This session will focus on the various types of non-charitable gifts, the mechanics of making gifts successfully and efficiently, and what assets are best used for making gifts. Included is a discussion of whether gifts should be in trust or outright, the benefits of intra-family loans, and the income, gift, and estate tax issues to consider when making gifts. The session will include a discussion of the place of gifts in an overall plan for several generations of family members and a discussion of the changes to gift tax planning to consider in light of the Tax Cuts and Jobs Act of 2017.

Speaker: Jo Ann Engelhardt, Bessemer Trust, Palm Beach, FL

Income Tax Basics for Estate Planners

With the narrow margin between income tax rates and estate tax exemptions, the income tax rules applicable to trusts and estates have gained a new importance in planning and administration. Explore how the rules for individuals differ from the rules applicable to trusts and estates and how those rules can affect an estate plan, including various strategies to implement such as immediate pre-death income tax planning. Also learn things like the obligations of fiduciaries that arise as a result of someone's death and how death creates unique income tax issues such as basis adjustments.

Speaker: J.P. Lee, Sojourner Caughman & Thomas, LLC, Columbia, SC
1:30 – 3:00 PM

**Drafting Basic Trusts for Annual Exclusion Gifts**

Even with increased estate and gift tax exemptions, the annual exclusion from gift tax remains an important estate planning tool, for non-tax as well as tax-related reasons. Rather than make cash gifts directly or fund education savings accounts, many clients like the flexibility and control they can achieve by making gifts in trust for their children, grandchildren and others. This program will focus on drafting irrevocable gift trusts with emphasis on trusts to which donors may make gifts that qualify for the gift tax annual exclusion and, if desired, annual exclusion from the generation-skipping transfer tax; the program will address issues affecting choice of trustee and the standard for distributions of income and principal; duration of the trust; grantor trust status; and further planning options involving gift trusts.

**Speaker:** Jo Ann Engelhardt, Bessemer Trust, Palm Beach, FL

3:15 – 5:15 PM

**Fiduciary Income Taxation and Subchapter J**

Ramping up the discussion about the income tax rules applicable to trusts and estates, we’ll explore the complex issues that estate planners need to know to help fiduciaries avoid income tax traps they may encounter when administering trusts and estates. Discover how language in governing documents and steps taken during administration can minimize unexpected income tax liabilities and secure special income tax planning benefits for decedents, trusts, and estates.

**Speaker:** Andrea Chomakos, McGuireWoods, Charlotte, NC

5:30 – 6:30 PM

**Intentionally Defective Grantor Trusts: When a Trust is not a Trust**

Sometimes a trust is ignored for income tax purposes, with its income, deductions and credits being those of the grantor or another person. This program will discuss the grantor trust rules of Subchapter J of the Internal Revenue Code, including how the rules are commonly encountered in estate planning, for better or worse.

**Speaker:** Philip M. Lindquist, Lindquist Eisenberg LLP, Plano, TX

**TUESDAY, JULY 16, 2019**

8:00 – 9:30 AM

**Benefits Planning and Drafting – Fundamental Concepts and Issues**

An overview of financing retirement income needs; the different types of qualified plans (IRA, 401(k), etc) and their different rules; required lifetime distributions and how they are taxed; and when “charitable IRA rollover” makes sense and when it doesn't.

**Speaker:** Robert Kirkland, Kirkland Woods & Martinsen LLP, Liberty, MO

9:45 – 11:15 AM

**Benefits Planning and Drafting – Advanced Considerations**

Planning for the income and estate tax consequences of retirement assets in decedents’ estates. What are the planning objectives? What do the tax laws require, and how can they interfere with estate planning objectives? What are the traps and solutions for retirement assets payable to a trust, and how can people in second marriages best use retirement assets to benefit a second spouse and children from a first marriage?

**Speaker:** Robert Kirkland, Kirkland Woods & Martinsen LLP, Liberty, MO
11:30 AM – 12:30 PM

What Estate Planners Need to Know about Premarital and Postmarital Agreements at Divorce

Premarital and postmarital agreements determine economic rights and obligations of spouses when the marriage ends – whether at death or divorce. The lawyer who negotiates and drafts these agreements must therefore be versed in both estates and trusts and divorce law in order to provide competent representation. This program will focus on issues that arise when a marriage ends in divorce, including: spousal property and support rights in the absence of agreement; options for determining property rights at divorce; enforceability of provisions fixing or waiving alimony; legal fees at divorce; negotiating the terms from the perspective of the economically disadvantaged party; provisions regarding minor children that are permissible, and those that are not; and choice of law issues.

Speaker: Anne Coventry, Pasternak & Fidis, Bethesda, MD

1:30 – 3:00 PM

Planning for Public Benefits Including Special Needs Trusts

Planning Options for financing Long Term Care, including the use of governmental benefits such as Medicare, Medicaid and Veterans Benefits. Discussion of trust options for the preservation of assets.

Speaker: Molly Dear Abshire, Wright Abshire Attorneys, Bellaire, TX

3:15 – 4:45 PM

Durable Powers, Protective Proceedings and Representing Clients with Diminished Capacity

This presentation will cover powers of attorney and the representation of clients with diminished capacity. It will use the Uniform Power of Attorney Act to discuss the legal issues relevant to the creation of the relationship, the duties owed by the agent, the agent’s scope of authority and related issues concerning powers of attorney. It will also offer practice pointers to help safeguard the interests of clients who create POAs. The presentation will also cover the ethical concerns of representing clients with diminished capacity, as such issues relate to Rule 1.14 of the Model Rules of Professional Conduct, the practical considerations of this Rule and relates rules under the MRPC.

Speaker: Michael Kirtland, Kirtland & Seal LLC, Colorado Springs, CO

5:00 – 6:30 PM

Introduction to Drafting Nonmarital Trusts

Trusts have the potential to provide both tax and non-tax benefits for a client’s family, sometimes for many generations if properly drafted. This program will provide an overview of key issues that the trust drafter should consider in drafting trusts that are not intended to qualify for the marital deduction, including the selection of trustees, the rights and powers of the beneficiaries, administrative provisions and more.

Speaker: F. Patricia Scarborough, Evans, Carter, Kunes & Bennett, P.A., Charleston, SC
WEDNESDAY, JULY 17, 2019

8:00 – 9:30 AM

**A Primer on Portability**

This session will first explain how portability works, and why it should be taken into account in every estate plan for married persons. On a more advanced level, the session will focus on the use of flexibility techniques to defer the decision on whether to elect portability, and will illustrate how portability can be used most effectively in estates with potential estate tax liability. Lastly, it will examine the dangers of portability in estates where the husband and wife have or may have different beneficiaries.

Speaker: **Richard Franklin**, Franklin Karibjarian & Law PLLC, Washington, DC

9:45 – 11:15 AM

**Insurance Planning**

This program will address basic life insurance concepts, as well as a description of and a comparison among the various types of life insurance products used in financial and estate planning, including their investment risk profiles and management requirements.

Speaker: **Joshua Husbands**, Holland & Knight LLP, Portland, OR

11:30 AM – 12:30 PM

**Asset Protection Fundamentals**

Asset protection planning has become recognized as an important and integral aspect of the estate planning process. No longer is asset protection limited to offshore strategies. Sixteen states have now enacted legislation providing creditor protection for self-settled trusts. We will discuss state exemption, planning with spendthrift and self-settled trusts (domestic and foreign); challenges against foreign trusts, in the U.S. and offshore; when to use domestic vs. foreign trusts; how to promote the use of discretionary trusts by learning the tools of flexible drafting; and estate planning with self-settled trusts.

Speaker: **Daniel Rubin**, Moses & Singer LLP, New York, NY

3:15 – 4:45 PM

**Planning for the Multinational Client**

As clients become more global in their business and personal affairs, estate planning practitioners need to learn the traps and opportunities when advising US persons with foreign ties and non-US persons with US beneficiaries and or US investments. Topics include residency and domicile issues, gift and estate tax considerations, US vs foreign trust classification, and planning with intentional foreign grantor and non-grantor trusts.

Speaker: **Raj Malviya**, Miller Johnson, Grand Rapids, MI

5:00 – 6:30 PM

**Planning for the Probate Contest**

Although many estate planning arrangements are implemented without controversy, given family dynamics involved in such planning, drafting attorneys should be mindful of the possibility that family members will disagree. Those who are dissatisfied with an estate plan may resort to court proceedings. This segment of the STEP program will introduce attendees to the essential concepts of probate litigation, including will and trust disputes, contests, and fiduciary litigation. Those engaged in the estate planning process should be aware of the manner in which probate litigation arises so that they can plan to avoid such disputes (as much as possible). After reviewing those concepts, this segment will explore some of the planning approaches that can be pursued to avoid probate litigation.

Speakers: **Stephanie Loomis-Price**, Winstead PC, Houston, TX and **Margaret G. Lodise**, Sacks, Glazier, Franklin & Lodise LLP, Los Angeles, CA
THURSDAY, JULY 18, 2019

8:00 – 9:30 AM
Charitable Planning for Individuals, Estates and Trusts, and Use of Split Interest Trusts
This session will explore the income tax and estate and gift tax charitable deductions, the use of such deductions by individuals, trusts and estates, and the requirements for charitable remainder unitrusts and charitable remainder annuity trusts, and charitable lead trusts.

Speaker: Lawrence Katzenstein, Thompson Coburn, St. Louis, MO

9:45 – 11:15 AM
Drafting Marital Formulas/Trusts
A discussion about the various clauses common to marital and credit shelter trusts, taxation issues and how to approach drafting such trusts.

Speaker: Joshua Husbands, Holland & Knight LLP, Portland, OR

11:30 AM – 12:30 PM
New Kids on the Block(chain): Planning with Bitcoin, and Cryptocurrency
Learn how a new disruptive technology and asset was mysteriously created impacting the future of everything. This session will address the basics of what blockchain, bitcoin and cryptocurrency are, their effect on transactions, tax and non-tax issues, and how to plan with this special type of asset for wealth transfer planning purposes.

Speaker: Abigail Rosen Earthman, Winstead PC, Dallas, TX

1:30 – 3:00 PM
Irrevocable Does Not Mean It Can't Be Changed – Decanting, Reformations, and Non-Judicial Settlement Agreements
This presentation will discuss methods of modifying irrevocable trusts including a discussion of traditional methods, such as judicial modification or reformations proceedings and trust mergers, along with more modern methods, such as “decanting” and non-judicial settlement agreements. The program will review applicable state law and will include a discussion of the tax consequences of such modifications.

Speaker: Farhad Aghdami, Williams Mullen, Richmond, VA

3:15 – 4:45 PM
5:00 – 6:30 PM
Drafting Considerations for Estate and Trust Planning
These sessions will discuss the process of drafting documents and what provisions to include and where, issues to be aware of that can impact whether the client’s wishes will be carried out as intended, and the hallmarks of good drafting with examples of common mistakes.

Speakers: Marissa Dungey, Withers Bergman LLP, Greenwich, CT and James I. Dougherty, Withers Bergman LLP, Greenwich, CT
8:00 – 9:30 AM  
**Ethics for Estate Planners**  
The presentation covers important ethical aspects of representing estate planning clients. Two fundamental issues involve confidentiality and loyalty (conflicts of interest) that are especially relevant when representing couples. The program will also discuss other conflict issues, including gifts to the lawyer or the lawyer’s family, naming the lawyer to serve as personal representative or trustee, and the subsequent representation of only one client when the lawyer formerly represented the couple. In addition, the discussion will include confidential communications when representing a fiduciary as well as the requirements for disclosing the basis for fees. Applicable rules include Model Rules 1.5 (fees), 1.6 (confidentiality), 1.7 (conflicts of interest), 1.8 (gifts to drafter), 1.9 (duties to former clients), and 1.18 (duties to prospective clients).

**Speaker:** Alan Medlin, University of South Carolina School of Law, Columbia, SC

9:45 – 10:45 AM  
**Planning with Business Entities: Considerations and Strategies**  
These programs will address the important estate and business planning issues involved in using a business entity such as a corporation (C Corp or S Corp), limited liability company, limited partnership, limited liability limited partnership, or tenancy in common agreement in transferring wealth to family and non-family members; it will address estate, gift and income tax issues in summary fashion.

**Speaker:** David J. Dietrich, Dietrich & Associates, Billings, MT

11:00 AM – 12:30 PM  
**Drafting and Use of Joint Revocable Trusts**  
This session will discuss the advantages and disadvantages of joint revocable trusts for married couples in both separate property and community property states, including ease of administration and maintaining creditor protection of tenancy by the entireties property; and drafting and administration considerations for joint spousal trusts.

**Speaker:** Karen Boxx, Keller Rohrback, Seattle, WA